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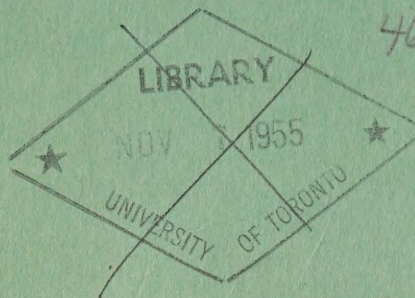
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CANADA



DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

TAXATION STATISTICS

1955

*Authorized for Publication by*

THE HONOURABLE JAMES J. McCANN

*Minister of National Revenue*

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DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

TAXATION STATISTICS

•  
1955  
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- Collections - 1954-55 Fiscal Year
- Analysis of Returns Filed by Individuals and Corporations for the 1953 Taxation Year
- Succession Duty Statistics - 1951-52, 1952-53, 1953-54 Fiscal Years
- Historical Tables

*Authorized for Publication by*  
THE HONOURABLE JAMES J. McCANN  
*Minister of National Revenue*





# CONTENTS

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|  | PAGE |
|--|------|
| INTRODUCTION.....  | 5    |
| STATISTICS OF GENERAL INTEREST.....  | 8    |
| SECTION I—COLLECTION STATISTICS  |      |
| Text.....  | 14   |
| Table 1—Total Annual Collections and Costs.....  | 15   |
| Table 2—Total Collections—1954-55 Fiscal Year—Taxation Districts and Provinces.....  | 16   |
| Table 3—Tax Collections by Provinces.....  | 18   |
| Table 4—Income Tax Act—Subdivided.....   | 20   |
| SECTION II—INDIVIDUAL INCOME TAX STATISTICS  |      |
| Text.....  | 23   |
| Table 1—General Statement—Canada and Provinces.....  | 27   |
| Table 2—Distribution by Income Classes—Canada.....   | 28   |
| Table 3—Distribution by Occupational Classes—Canada.....   | 36   |
| Table 4—Distribution by Cities or Place of Residence—Canada.....   | 41   |
| Table 5—Distribution by Counties and Selected Localities—Canada.....   | 54   |
| Table 6—Distribution by Marital Status, Dependants and Sex—Canada.....   | 58   |
| Table 7—Distribution by Income Classes—Provinces.....  | 61   |
| Table 8—Distribution by Occupational Classes—Provinces.....  | 64   |
| Table 9—Distribution of Occupational Classes by Income—Canada.....   | 67   |
| Table 10—Analysis of Business, Professional, Commission, Farm and Rental Income—Canada and Provinces   | 71   |
| Historical Table 1—Yearly Record of All Taxpayers.....   | 73   |
| Historical Table 2—Distribution of All Taxpayers by Income Classes.....  | 74   |
| SECTION III—CORPORATION STATISTICS   |      |
| Text.....  | 77   |
| Table 1—General Statement—Canada.....  | 82   |
| Table 2—Analysis of Corporation Returns by Historical Continuity—Canada.....   | 83   |
| Table 3—Allocation and Record of Income by Calendar Years—Canada.....  | 84   |
| Table 4—Distribution by Industrial Divisions and Major Industrial Classes—Canada.....  | 85   |
| Table 5—Distribution of Co-operative Companies by Provinces, Industrial Divisions and Income<br>Classes—Canada.....                                | 89   |
| Table 6—Distribution by Income Classes and Industrial Divisions—Canada and Provinces.....  | 90   |
| Table 7—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Industrial<br>Divisions and Major Industrial Classes—Canada..... | 96   |
| Table 8—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Size of Total<br>Assets—Canada.....                              | 132  |
| Table 9—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Income Classes—<br>Canada.....                                   | 134  |
| Historical Tables 1 and 1A—Yearly Record of All Taxable Corporations.....  | 136  |
| Historical Table 2—Distribution of Active Taxable Corporations by Income Classes.....  | 137  |
| SECTION IV—SUCCESSION DUTY STATISTICS  |      |
| Text.....  | 141  |
| Table 1—Distribution by Provinces.....   | 143  |
| Table 2—Distribution by Size of Estate—Canada and Economic Areas.....  | 144  |





DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

TAXATION STATISTICS

INTRODUCTION

This publication is the tenth annual volume of "Taxation Statistics". The statistics presented herein comprise four sections in which are analysed Collections, Individual Income Tax, Corporation Income Tax and Succession Duties respectively. Some of the most interesting figures emerging from the analysis of individuals and corporations are shown in condensed tables with the basic data expressed in averages and percentages. These Statistics of General Interest appear in the pages immediately following this introduction.

Succession Duty statistics have not appeared in this book since the 1951 edition. Publication of an annual detailed analysis of succession duty returns was discontinued owing to the small number of such returns. Principal data for the fiscal years 1951-52, 1952-53 and 1953-54 are, however, presented in Section IV of this volume to bring this phase of taxation statistics up-to-date.

In the sections relating to individuals and corporations, the principal change is the adoption of a new system of industrial classification for corporations. This is the Standard Industrial Classification, based on the Standard Industrial Classification Manual issued by the Dominion Bureau of Statistics. The new classification is somewhat more extensive than the old, but it has been adopted principally because it is the classification presently employed by most federal government departments and its use in "Taxation Statistics" will facilitate comparison of these figures with those presented in other government publications.

The analysis of income tax returns and succession duty returns in Sections II, III and IV cannot be directly related to the collections of taxes during a fiscal year as presented in Section I. Although a relationship must exist between taxes collected and the declaration of tax liability by the taxpayers, the two are not identical quantities and are not reported through the same channels. For example, collections during the fiscal year ended March 31, 1955 included payments on account of taxes for 1955, 1954, 1953 and earlier taxation years.

J. GEAR McENTYRE,  
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National Revenue for Taxation,  
Department of National Revenue.







*Statistics of General Interest*

# Statistics of General Interest

## Canadian Taxpayers By Income—1953

| INCOME CLASS          | NUMBER    | INCOME                           |                            |  | TAX                           |                            |  |
|-----------------------|-----------|----------------------------------|----------------------------|--|-------------------------------|----------------------------|--|
|                       |           | Total<br>Income<br>(In Millions) | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative | Total<br>Tax<br>(In Millions) | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative |
| Under \$ 1,000.....   | 33,710    | \$ 20.6                          | 0.18%                      | 0.18%                                    | \$ 1.4                        | 0.12%                      | 0.12%                                    |
| \$1,000 - 1,100.....  | 55,200    | 58.6                             | 0.51                       | 0.69                                     | 0.8                           | 0.07                       | 0.19                                     |
| 1,100 - 1,200.....    | 66,340    | 76.3                             | 0.67                       | 1.36                                     | 1.7                           | 0.15                       | 0.34                                     |
| 1,200 - 1,300.....    | 70,910    | 88.3                             | 0.77                       | 2.13                                     | 2.8                           | 0.25                       | 0.59                                     |
| 1,300 - 1,400.....    | 71,980    | 97.1                             | 0.85                       | 2.98                                     | 4.1                           | 0.36                       | 0.95                                     |
| 1,400 - 1,500.....    | 71,210    | 103.2                            | 0.90                       | 3.88                                     | 5.2                           | 0.45                       | 1.40                                     |
| 1,500 - 1,600.....    | 77,130    | 119.5                            | 1.04                       | 4.92                                     | 6.6                           | 0.58                       | 1.98                                     |
| 1,600 - 1,700.....    | 76,400    | 125.8                            | 1.10                       | 6.02                                     | 7.6                           | 0.66                       | 2.64                                     |
| 1,700 - 1,800.....    | 78,470    | 137.2                            | 1.20                       | 7.22                                     | 9.1                           | 0.79                       | 3.43                                     |
| 1,800 - 1,900.....    | 78,960    | 145.7                            | 1.27                       | 8.49                                     | 10.4                          | 0.91                       | 4.34                                     |
| 1,900 - 2,000.....    | 76,120    | 148.1                            | 1.29                       | 9.78                                     | 11.2                          | 0.98                       | 5.32                                     |
| 2,000 - 2,100.....    | 83,130    | 170.2                            | 1.48                       | 11.26                                    | 12.2                          | 1.06                       | 6.38                                     |
| 2,100 - 2,200.....    | 85,060    | 182.7                            | 1.59                       | 12.85                                    | 12.6                          | 1.10                       | 7.48                                     |
| 2,200 - 2,300.....    | 89,450    | 200.9                            | 1.75                       | 14.60                                    | 13.9                          | 1.21                       | 8.69                                     |
| 2,300 - 2,400.....    | 92,240    | 216.5                            | 1.89                       | 16.49                                    | 14.4                          | 1.26                       | 9.95                                     |
| 2,400 - 2,500.....    | 101,530   | 248.3                            | 2.17                       | 18.66                                    | 16.3                          | 1.42                       | 11.37                                    |
| 2,500 - 2,600.....    | 102,760   | 261.6                            | 2.28                       | 20.94                                    | 16.8                          | 1.47                       | 12.84                                    |
| 2,600 - 2,700.....    | 108,620   | 287.3                            | 2.51                       | 23.45                                    | 18.0                          | 1.57                       | 14.41                                    |
| 2,700 - 2,800.....    | 108,360   | 297.6                            | 2.60                       | 26.05                                    | 18.7                          | 1.63                       | 16.04                                    |
| 2,800 - 2,900.....    | 109,290   | 311.1                            | 2.71                       | 28.76                                    | 19.7                          | 1.72                       | 17.76                                    |
| 2,900 - 3,000.....    | 111,050   | 327.2                            | 2.85                       | 31.61                                    | 21.0                          | 1.83                       | 19.59                                    |
| 3,000 - 3,100.....    | 110,440   | 336.2                            | 2.93                       | 34.54                                    | 22.0                          | 1.92                       | 21.51                                    |
| 3,100 - 3,200.....    | 109,330   | 343.9                            | 3.00                       | 37.54                                    | 22.8                          | 1.99                       | 23.50                                    |
| 3,200 - 3,300.....    | 103,410   | 335.3                            | 2.92                       | 40.46                                    | 22.8                          | 1.99                       | 25.49                                    |
| 3,300 - 3,400.....    | 100,420   | 335.8                            | 2.93                       | 43.39                                    | 23.2                          | 2.02                       | 27.51                                    |
| 3,400 - 3,500.....    | 95,520    | 329.2                            | 2.87                       | 46.26                                    | 23.2                          | 2.02                       | 29.53                                    |
| 3,500 - 3,600.....    | 91,710    | 325.3                            | 2.84                       | 49.10                                    | 23.9                          | 2.08                       | 31.61                                    |
| 3,600 - 3,700.....    | 84,860    | 309.1                            | 2.70                       | 51.80                                    | 23.7                          | 2.07                       | 33.68                                    |
| 3,700 - 3,800.....    | 74,280    | 278.1                            | 2.42                       | 54.22                                    | 21.7                          | 1.89                       | 35.57                                    |
| 3,800 - 3,900.....    | 69,770    | 268.1                            | 2.34                       | 56.56                                    | 21.5                          | 1.87                       | 37.44                                    |
| 3,900 - 4,000.....    | 63,880    | 251.9                            | 2.20                       | 58.76                                    | 20.9                          | 1.82                       | 39.26                                    |
| 4,000 - 4,100.....    | 58,780    | 237.8                            | 2.07                       | 60.83                                    | 20.1                          | 1.75                       | 41.01                                    |
| 4,100 - 4,200.....    | 51,780    | 214.5                            | 1.87                       | 62.70                                    | 18.7                          | 1.63                       | 42.64                                    |
| 4,200 - 4,300.....    | 45,850    | 194.5                            | 1.70                       | 64.40                                    | 17.5                          | 1.53                       | 44.17                                    |
| 4,300 - 4,400.....    | 42,860    | 186.2                            | 1.62                       | 66.02                                    | 16.9                          | 1.47                       | 45.64                                    |
| 4,400 - 4,500.....    | 37,060    | 164.7                            | 1.44                       | 67.46                                    | 15.5                          | 1.35                       | 46.99                                    |
| 4,500 - 4,600.....    | 35,890    | 163.1                            | 1.42                       | 68.88                                    | 15.4                          | 1.34                       | 48.33                                    |
| 4,600 - 4,700.....    | 31,440    | 146.0                            | 1.27                       | 70.15                                    | 14.1                          | 1.23                       | 49.56                                    |
| 4,700 - 4,800.....    | 27,030    | 128.2                            | 1.12                       | 71.27                                    | 12.7                          | 1.11                       | 50.67                                    |
| 4,800 - 4,900.....    | 26,800    | 129.8                            | 1.13                       | 72.40                                    | 13.1                          | 1.14                       | 51.81                                    |
| 4,900 - 5,000.....    | 23,890    | 118.1                            | 1.03                       | 73.43                                    | 12.1                          | 1.05                       | 52.86                                    |
| 5,000 - 6,000.....    | 149,290   | 809.9                            | 7.06                       | 80.49                                    | 87.8                          | 7.65                       | 60.51                                    |
| 6,000 - 7,000.....    | 67,120    | 431.7                            | 3.76                       | 84.25                                    | 52.7                          | 4.59                       | 65.10                                    |
| 7,000 - 8,000.....    | 36,880    | 274.8                            | 2.40                       | 86.65                                    | 36.3                          | 3.16                       | 68.26                                    |
| 8,000 - 9,000.....    | 22,630    | 192.1                            | 1.68                       | 88.33                                    | 27.9                          | 2.43                       | 70.69                                    |
| 9,000 - 10,000.....   | 16,220    | 153.8                            | 1.34                       | 89.67                                    | 23.9                          | 2.08                       | 72.77                                    |
| 10,000 - 15,000.....  | 36,250    | 436.9                            | 3.81                       | 93.48                                    | 79.6                          | 6.94                       | 79.71                                    |
| 15,000 - 20,000.....  | 13,200    | 225.1                            | 1.96                       | 95.44                                    | 53.0                          | 4.62                       | 84.33                                    |
| 20,000 - 25,000.....  | 5,760     | 128.1                            | 1.12                       | 96.56                                    | 35.5                          | 3.09                       | 87.42                                    |
| 25,000 - 50,000.....  | 7,310     | 240.0                            | 2.09                       | 98.65                                    | 79.7                          | 6.95                       | 94.37                                    |
| 50,000 - 100,000..... | 1,700     | 109.0                            | 0.95                       | 99.60                                    | 44.3                          | 3.86                       | 98.23                                    |
| Over 100,000.....     | 250       | 45.7                             | 0.40                       | 100.00                                   | 20.3                          | 1.77                       | 100.00                                   |
| Grand Total.....      | 3,389,530 | \$11,466.7                       | 100.00%                    |  | \$1,147.3                     | 100.00%                    |  |

NOTE: For further information see Section II, page 28.



## Statistics of General Interest

### Canadian Taxpayers By Occupation—1953

| OCCUPATION<br>(Arranged in Order of Average Income) | NUMBER    | INCOME            |                                  |                            | TAX            |                               |                            |
|---|-----------|-------------------|----------------------------------|----------------------------|----------------|-------------------------------|----------------------------|
|   |           | Average<br>Income | Total<br>Income<br>(In Millions) | Per Cent of<br>Grand Total | Average<br>Tax | Total<br>Tax<br>(In Millions) | Per Cent of<br>Grand Total |
| Medical Doctors and Surgeons . . . . .              | 10,140    | \$11,258          | \$ 114.2                         | 1.00%                      | \$ 2,572       | \$ 26.1                       | 2.27%                      |
| Consulting Engineers and Architects . . . . .       | 2,150     | 10,289            | 22.1                             | 0.19                       | 2,512          | 5.4                           | 0.47                       |
| Lawyers and Notaries . . . . .                      | 5,390     | 9,955             | 53.7                             | 0.47                       | 2,280          | 12.3                          | 1.07                       |
| Accountants . . . . .                               | 2,630     | 8,096             | 21.3                             | 0.19                       | 1,540          | 4.1                           | 0.36                       |
| Dentists . . . . .                                  | 4,460     | 7,485             | 33.4                             | 0.29                       | 1,202          | 5.4                           | 0.47                       |
| Estates . . . . .                                   | 5,220     | 6,019             | 31.4                             | 0.27                       | 545            | 2.9                           | 0.25                       |
| Investors . . . . .                                 | 62,230    | 5,948             | 370.2                            | 3.23                       | 1,061          | 66.0                          | 5.75                       |
| Osteopaths and Chiropractors . . . . .              | 1,440     | 5,539             | 8.0                              | 0.07                       | 770            | 1.1                           | 0.10                       |
| Business Proprietors . . . . .                      | 167,250   | 5,125             | 857.2                            | 7.48                       | 763            | 127.6                         | 11.12                      |
| Salesmen . . . . .                                  | 39,790    | 4,665             | 185.6                            | 1.62                       | 566            | 22.5                          | 1.96                       |
| Forestry Operators . . . . .                        | 1,720     | 4,626             | 8.0                              | 0.07                       | 657            | 1.1                           | 0.10                       |
| Other Professionals . . . . .                       | 2,720     | 4,580             | 12.5                             | 0.11                       | 596            | 1.6                           | 0.14                       |
| Entertainers . . . . .                              | 1,990     | 4,254             | 8.4                              | 0.07                       | 536            | 1.1                           | 0.10                       |
| Deceased . . . . .                                  | 7,360     | 4,183             | 30.8                             | 0.27                       | 475            | 3.5                           | 0.31                       |
| Farmers . . . . .                                   | 69,200    | 3,869             | 267.7                            | 2.33                       | 341            | 23.6                          | 2.06                       |
| Fishermen . . . . .                                 | 3,470     | 3,703             | 12.8                             | 0.11                       | 357            | 1.2                           | 0.10                       |
| Employees . . . . .                                 | 2,988,730 | 3,143             | 9,392.4                          | 81.91                      | 281            | 839.1                         | 73.14                      |
| Pensioners . . . . .                                | 9,110     | 3,040             | 27.7                             | 0.24                       | 221            | 2.0                           | 0.17                       |
| Unclassified . . . . .                              | 810       | 2,899             | 2.3                              | 0.02                       | 258            | 0.2                           | 0.02                       |
| Nurses . . . . .                                    | 3,720     | 1,883             | 7.0                              | 0.06                       | 129            | 0.5                           | 0.04                       |
| Grand Total . . . . .                               | 3,389,530 | \$ 3,383          | \$11,466.7                       | 100.00%                    | \$ 338         | \$ 1,147.3                    | 100.00%                    |
| Employees Sub-Divided as follows:                   |           |                   |                                  |                            |                |                               |                            |
| Municipal Governments . . . . .                     | 86,100 ✓  | \$ 3,197          | \$ 275.3                         | 2.40                       | \$ 221         | \$ 19.0                       | 1.66                       |
| Business Enterprises . . . . .                      | 2,510,090 | 3,182             | 7,986.6                          | 69.65                      | 291            | 730.2                         | 63.65                      |
| Educational Institutions . . . . .                  | 67,760    | 3,160             | 214.1                            | 1.87                       | 292            | 19.8                          | 1.72                       |
| Provincial Governments . . . . .                    | 92,910 ✓  | 3,055             | 283.8                            | 2.48                       | 243            | 22.6                          | 1.97                       |
| Federal Government . . . . .                        | 135,140 ✓ | 3,049             | 412.1                            | 3.59                       | 231            | 31.2                          | 2.72                       |
| All Others . . . . .                                | 20,020    | 2,572             | 51.5                             | 0.45                       | 188            | 3.8                           | 0.33                       |
| Institutions . . . . .                              | 71,610    | 2,231             | 159.7                            | 1.39                       | 168            | 12.0                          | 1.05                       |
| Agricultural Enterprises . . . . .                  | 3,510     | 1,854             | 6.5                              | 0.06                       | 110            | 0.4                           | 0.03                       |
| Private Individuals . . . . .                       | 1,590     | 1,784             | 2.8                              | 0.02                       | 99             | 0.1                           | 0.01                       |
| Total Employees . . . . .                           | 2,988,730 | \$ 3,143          | \$ 9,392.4                       | 81.91%                     | \$ 281         | \$ 839.1                      | 73.14%                     |

NOTE: For further information see Section II, page 36.

# Statistics of General Interest

## Canadian Taxpayers by Place of Residence—1953

| PLACE OF RESIDENCE<br>(Cities Having More Than 5,000 Tax-<br>payers Arranged in Order of Average<br>Income) | NUMBER    | INCOME            |                                  |                            | TAX            |                               |                            |
|---|-----------|-------------------|----------------------------------|----------------------------|----------------|-------------------------------|----------------------------|
|   |           | Average<br>Income | Total<br>Income<br>(In Millions) | Per Cent of<br>Grand Total | Average<br>Tax | Total<br>Tax<br>(In Millions) | Per Cent of<br>Grand Total |
| <b>Specified Cities</b>   |           |                   |                                  |                            |                |                               |                            |
| Trail and Rossland.....   | 7,330     | \$ 3,853          | \$ 28.2                          | 0.25%                      | \$ 418         | \$ 3.1                        | 0.27%                      |
| Sarnia.....   | 13,980    | 3,762             | 52.6                             | 0.46                       | 376            | 5.3                           | 0.46                       |
| Sault Ste. Marie.....   | 15,950    | 3,727             | 59.5                             | 0.52                       | 397            | 6.3                           | 0.55                       |
| Sudbury and Copper Cliff.....   | 20,130    | 3,687             | 74.2                             | 0.65                       | 391            | 7.9                           | 0.69                       |
| St. Catharines.....   | 21,220    | 3,583             | 76.0                             | 0.66                       | 370            | 7.9                           | 0.69                       |
| Niagara Falls.....  | 17,050    | 3,566             | 60.8                             | 0.53                       | 368            | 6.3                           | 0.55                       |
| Calgary.....  | 58,990    | 3,563             | 210.2                            | 1.83                       | 408            | 24.1                          | 2.10                       |
| Montreal.....   | 452,510   | 3,554             | 1,608.1                          | 14.02                      | 385            | 174.3                         | 15.19                      |
| Toronto.....  | 515,950   | 3,543             | 1,828.1                          | 15.94                      | 424            | 218.9                         | 19.08                      |
| Windsor.....  | 51,060    | 3,541             | 180.8                            | 1.58                       | 355            | 18.1                          | 1.58                       |
| St. Thomas.....   | 6,400     | 3,531             | 22.6                             | 0.20                       | 309            | 2.0                           | 0.17                       |
| Oshawa.....   | 17,810    | 3,528             | 62.8                             | 0.55                       | 355            | 6.3                           | 0.55                       |
| Vancouver.....  | 169,320   | 3,508             | 594.0                            | 5.18                       | 377            | 63.8                          | 5.56                       |
| Victoria.....   | 34,350    | 3,497             | 120.1                            | 1.05                       | 338            | 11.6                          | 1.01                       |
| Hamilton.....   | 96,980    | 3,489             | 338.3                            | 2.95                       | 379            | 36.7                          | 3.20                       |
| North Bay.....  | 5,960     | 3,488             | 20.8                             | 0.18                       | 333            | 2.0                           | 0.17                       |
| Belleville.....   | 7,370     | 3,469             | 25.6                             | 0.22                       | 351            | 2.6                           | 0.23                       |
| Three Rivers.....   | 9,220     | 3,467             | 32.0                             | 0.28                       | 298            | 2.7                           | 0.24                       |
| Ottawa.....   | 78,030    | 3,455             | 269.6                            | 2.35                       | 376            | 29.4                          | 2.56                       |
| Welland.....  | 10,410    | 3,425             | 35.6                             | 0.31                       | 328            | 3.4                           | 0.30                       |
| Moose Jaw.....  | 8,370     | 3,413             | 28.6                             | 0.25                       | 311            | 2.6                           | 0.23                       |
| Galt.....   | 7,940     | 3,383             | 26.9                             | 0.24                       | 366            | 2.9                           | 0.25                       |
| Kamloops.....   | 5,170     | 3,382             | 17.5                             | 0.15                       | 301            | 1.6                           | 0.14                       |
| Edmonton.....   | 74,290    | 3,369             | 250.3                            | 2.18                       | 344            | 25.6                          | 2.23                       |
| St. John's, Newfoundland.....   | 14,870    | 3,368             | 50.1                             | 0.44                       | 345            | 5.1                           | 0.44                       |
| Chatham.....  | 7,930     | 3,334             | 26.4                             | 0.23                       | 308            | 2.5                           | 0.22                       |
| Stratford.....  | 6,430     | 3,323             | 21.4                             | 0.19                       | 304            | 2.0                           | 0.17                       |
| Lethbridge.....   | 8,350     | 3,322             | 27.7                             | 0.24                       | 327            | 2.7                           | 0.24                       |
| Sydney and Glace Bay.....   | 13,610    | 3,318             | 45.2                             | 0.40                       | 312            | 4.2                           | 0.37                       |
| Chicoutimi.....   | 5,320     | 3,314             | 17.6                             | 0.15                       | 224            | 1.2                           | 0.10                       |
| Quebec.....   | 43,280    | 3,313             | 143.4                            | 1.25                       | 299            | 13.0                          | 1.13                       |
| New Westminster.....  | 22,070    | 3,301             | 72.8                             | 0.64                       | 302            | 6.7                           | 0.58                       |
| Shawinigan Falls.....   | 6,710     | 3,289             | 22.1                             | 0.19                       | 182            | 1.2                           | 0.10                       |
| London.....   | 42,740    | 3,285             | 140.4                            | 1.22                       | 333            | 14.2                          | 1.24                       |
| Saskatoon.....  | 20,420    | 3,280             | 67.0                             | 0.58                       | 327            | 6.7                           | 0.58                       |
| Regina.....   | 30,100    | 3,268             | 98.4                             | 0.86                       | 327            | 9.8                           | 0.85                       |
| Winnipeg.....   | 123,490   | 3,263             | 402.9                            | 3.51                       | 322            | 39.8                          | 3.47                       |
| Fort William and Port Arthur.....   | 27,990    | 3,242             | 90.7                             | 0.79                       | 281            | 7.9                           | 0.69                       |
| Peterborough.....   | 13,110    | 3,234             | 42.4                             | 0.37                       | 281            | 3.7                           | 0.32                       |
| Kitchener.....  | 27,740    | 3,229             | 89.6                             | 0.78                       | 333            | 9.2                           | 0.80                       |
| Woodstock.....  | 5,670     | 3,223             | 18.3                             | 0.16                       | 304            | 1.7                           | 0.15                       |
| Prince Albert.....  | 5,280     | 3,213             | 17.0                             | 0.15                       | 261            | 1.4                           | 0.12                       |
| Timmins, Porcupine and Schumacher.....  | 8,560     | 3,198             | 27.4                             | 0.24                       | 278            | 2.4                           | 0.21                       |
| Brantford.....  | 16,810    | 3,197             | 53.7                             | 0.47                       | 304            | 5.1                           | 0.45                       |
| Medicine Hat.....   | 5,110     | 3,186             | 16.3                             | 0.14                       | 292            | 1.5                           | 0.13                       |
| St. Johns, Quebec.....  | 5,210     | 3,183             | 16.6                             | 0.15                       | 255            | 1.3                           | 0.11                       |
| Kingston.....   | 13,680    | 3,182             | 43.5                             | 0.38                       | 291            | 4.0                           | 0.35                       |
| Brandon.....  | 6,310     | 3,178             | 20.1                             | 0.18                       | 283            | 1.8                           | 0.16                       |
| Guelph.....   | 11,160    | 3,158             | 35.2                             | 0.31                       | 308            | 3.4                           | 0.30                       |
| Halifax.....  | 33,750    | 3,149             | 106.3                            | 0.93                       | 285            | 9.6                           | 0.84                       |
| Sherbrooke.....   | 11,550    | 3,114             | 36.0                             | 0.31                       | 247            | 2.8                           | 0.24                       |
| Moncton.....  | 11,310    | 3,068             | 34.7                             | 0.30                       | 244            | 2.8                           | 0.24                       |
| Saint John, New Brunswick.....  | 17,840    | 3,047             | 54.4                             | 0.47                       | 271            | 4.8                           | 0.42                       |
| Cornwall.....   | 9,160     | 3,043             | 27.9                             | 0.24                       | 232            | 2.1                           | 0.18                       |
| Drummondville.....  | 5,570     | 3,000             | 16.7                             | 0.15                       | 198            | 1.1                           | 0.10                       |
| Valleyfield.....  | 5,140     | 2,985             | 15.3                             | 0.13                       | 222            | 1.1                           | 0.10                       |
| Hull.....   | 13,280    | 2,864             | 38.0                             | 0.33                       | 196            | 2.6                           | 0.23                       |
| Total of Specified Cities.....  | 2,305,340 | 3,452             | 7,958.7                          | 69.41                      | 366            | 844.8                         | 73.63                      |
| All Other Areas.....  | 1,067,810 | 3,242             | 3,461.8                          | 30.19                      | 278            | 296.4                         | 25.84                      |
| Total Resident in Canada.....   | 3,373,150 | 3,386             | 11,420.5                         | 99.60                      | 338            | 1,141.2                       | 99.47                      |
| <b>Non-Resident Taxpayers</b>   |           |                   |                                  |                            |                |                               |                            |
| British Commonwealth.....   | 2,910     | 2,341             | 6.8                              | 0.06                       | 244            | 0.7                           | 0.06                       |
| United States.....  | 12,330    | 2,915             | 35.9                             | 0.31                       | 399            | 4.9                           | 0.43                       |
| Elsewhere.....  | 1,140     | 3,082             | 3.5                              | 0.03                       | 397            | 0.5                           | 0.04                       |
| Grand Total.....  | 3,389,530 | \$ 3,383          | \$11,466.7                       | 100.00%                    | \$ 338         | \$ 1,147.3                    | 100.00%                    |

NOTE: For further information see Section II, page 41.



## Statistics of General Interest

### Active Taxable Companies Reporting a Profit By Income—1953

| INCOME CLASS             | NUMBER | CURRENT YEAR PROFIT           |                            |  | TAX<br>(Including Old Age Security Tax) |                            |  |
|--------------------------|--------|-------------------------------|----------------------------|--|---|----------------------------|--|
|                          |        | Total Profit<br>(In Millions) | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative | Total Tax<br>(In Millions)              | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative |
| Less than \$ 1,000.....  | 4,936  | \$ 2.1                        | 0.08%                      | 0.08%                                    | \$ 0.3                                  | 0.03%                      | 0.03%                                    |
| \$ 1,000- 2,000.....     | 3,149  | 4.6                           | 0.17                       | 0.25                                     | 0.7                                     | 0.06                       | 0.09                                     |
| 2,000- 3,000.....        | 2,402  | 5.9                           | 0.22                       | 0.47                                     | 1.0                                     | 0.09                       | 0.18                                     |
| 3,000- 4,000.....        | 1,898  | 6.6                           | 0.25                       | 0.72                                     | 1.2                                     | 0.10                       | 0.28                                     |
| 4,000- 5,000.....        | 1,681  | 7.5                           | 0.28                       | 1.00                                     | 1.4                                     | 0.12                       | 0.40                                     |
| 5,000- 10,000.....       | 5,888  | 43.1                          | 1.63                       | 2.63                                     | 8.3                                     | 0.72                       | 1.12                                     |
| 10,000- 15,000.....      | 3,295  | 40.3                          | 1.53                       | 4.16                                     | 8.4                                     | 0.73                       | 1.85                                     |
| 15,000- 20,000.....      | 2,561  | 45.0                          | 1.71                       | 5.87                                     | 9.8                                     | 0.85                       | 2.70                                     |
| 20,000- 25,000.....      | 1,455  | 32.2                          | 1.22                       | 7.09                                     | 8.1                                     | 0.71                       | 3.41                                     |
| 25,000- 50,000.....      | 2,713  | 95.9                          | 3.63                       | 10.72                                    | 31.4                                    | 2.73                       | 6.14                                     |
| 50,000- 100,000.....     | 1,812  | 126.2                         | 4.78                       | 15.50                                    | 50.1                                    | 4.36                       | 10.50                                    |
| 100,000- 250,000.....    | 1,525  | 235.8                         | 8.93                       | 24.43                                    | 103.2                                   | 8.97                       | 19.47                                    |
| 250,000- 500,000.....    | 623    | 218.2                         | 8.27                       | 32.70                                    | 100.0                                   | 8.69                       | 28.16                                    |
| 500,000-1,000,000.....   | 361    | 250.6                         | 9.50                       | 42.20                                    | 114.7                                   | 9.97                       | 38.13                                    |
| 1,000,000-5,000,000..... | 290    | 587.7                         | 22.26                      | 64.46                                    | 275.3                                   | 23.93                      | 62.06                                    |
| Over 5,000,000.....      | 75     | 938.1                         | 35.54                      | 100.00                                   | 436.4                                   | 37.94                      | 100.00                                   |
| Total.....               | 34,664 | \$ 2,639.8                    | 100.00%                    |  | \$ 1,105.3                              | 100.00%                    |  |

NOTE: For further information see Section III, page 90.

## Statistics of General Interest

### Active Taxable Companies Reporting a Profit By Industrial Division—1953

| INDUSTRIAL DIVISION                              | NUMBER | CURRENT YEAR PROFIT |                               |                         | TAX<br>(Including Old Age Security Tax) |                            |                         |
|--|--------|---------------------|-------------------------------|-------------------------|---|----------------------------|-------------------------|
|  |        | Average Profit      | Total Profit<br>(In Millions) | Per Cent of Grand Total | Average Tax                             | Total Tax<br>(In Millions) | Per Cent of Grand Total |
| Agriculture, Forestry and Fishing . . . . .      | 573    | \$ 17,452           | \$ 10.0                       | 0.38%                   | \$ 5,933                                | \$ 3.4                     | 0.36%                   |
| Mining . . . . .                                 | 506    | 288,537             | 146.0                         | 5.53                    | 132,609                                 | 67.1                       | 5.83                    |
| Manufacturing . . . . .                          | 9,095  | 159,054             | 1,446.6                       | 54.80                   | 71,567                                  | 650.9                      | 56.59                   |
| Construction . . . . .                           | 2,673  | 39,431              | 105.4                         | 3.99                    | 15,526                                  | 41.5                       | 3.60                    |
| Transportation . . . . .                         | 1,671  | 118,253             | 197.6                         | 7.49                    | 53,561                                  | 89.5                       | 7.77                    |
| Public Utilities . . . . .                       | 134    | 405,224             | 54.3                          | 2.06                    | 173,134                                 | 23.2                       | 2.01                    |
| Wholesale Trade . . . . .                        | 5,699  | 36,164              | 206.1                         | 7.81                    | 14,617                                  | 83.3                       | 7.23                    |
| Retail Trade . . . . .                           | 6,515  | 27,598              | 179.8                         | 6.81                    | 11,573                                  | 75.4                       | 6.55                    |
| Finance . . . . .                                | 4,493  | 51,502              | 231.4                         | 8.76                    | 20,721                                  | 93.1                       | 8.07                    |
| Service . . . . .                                | 3,301  | 18,964              | 62.6                          | 2.37                    | 6,937                                   | 22.9                       | 1.99                    |
| Unclassified . . . . .                           | 4      | —                   | —                             | —                       | —                                       | —                          | —                       |
| Total . . . . .                                  | 34,664 | \$ 76,154           | \$ 2,639.8                    | 100.00%                 | \$ 33,184                               | \$ 1,150.3                 | 100.00%                 |
| Manufacturing Sub-Divided as follows:            |        |                     |                               |                         |   |                            |                         |
| Foods and Beverages . . . . .                    | 1,084  | \$ 186,992          | \$ 202.7                      | 7.68%                   | \$ 84,439                               | \$ 93.7                    | 8.15%                   |
| Tobacco Products . . . . .                       | 21     | 1,285,714           | 27.0                          | 1.02                    | 547,619                                 | 11.5                       | 1.00                    |
| Rubber Products . . . . .                        | 37     | 643,243             | 23.8                          | 0.90                    | 300,000                                 | 11.1                       | 0.96                    |
| Leather Products . . . . .                       | 269    | 30,111              | 8.1                           | 0.31                    | 10,780                                  | 2.9                        | 0.25                    |
| Textile Products . . . . .                       | 346    | 96,531              | 33.1                          | 1.26                    | 40,462                                  | 14.0                       | 1.22                    |
| Clothing . . . . .                               | 1,171  | 17,506              | 20.5                          | 0.78                    | 5,550                                   | 6.5                        | 0.57                    |
| Wood Products . . . . .                          | 1,160  | 67,759              | 78.6                          | 2.98                    | 29,828                                  | 34.6                       | 3.00                    |
| Paper Products . . . . .                         | 282    | 819,858             | 231.2                         | 8.76                    | 370,213                                 | 104.4                      | 9.08                    |
| Printing and Publishing . . . . .                | 899    | 52,725              | 47.4                          | 1.80                    | 22,692                                  | 20.4                       | 1.77                    |
| Iron and Steel Products . . . . .                | 1,403  | 153,243             | 215.0                         | 8.14                    | 69,363                                  | 97.7                       | 8.49                    |
| Transportation Equipment . . . . .               | 497    | 302,213             | 150.2                         | 5.69                    | 141,448                                 | 70.3                       | 6.11                    |
| Non-Ferrous Metal Products . . . . .             | 269    | 212,268             | 57.1                          | 2.16                    | 91,078                                  | 24.5                       | 2.13                    |
| Electrical Equipment . . . . .                   | 252    | 346,032             | 87.2                          | 3.30                    | 158,730                                 | 40.0                       | 3.48                    |
| Non-Metallic Mineral Products . . . . .          | 319    | 174,608             | 55.7                          | 2.11                    | 79,623                                  | 25.4                       | 2.21                    |
| Petroleum and Coal Products . . . . .            | 39     | 2,735,897           | 106.7                         | 4.04                    | 1,282,051                               | 50.0                       | 4.35                    |
| Chemical Products . . . . .                      | 602    | 138,040             | 83.1                          | 3.15                    | 60,133                                  | 36.2                       | 3.15                    |
| Miscellaneous Manufacturing Industries . . . . . | 445    | 42,471              | 18.9                          | 0.72                    | 17,303                                  | 7.7                        | 0.67                    |
| Total Manufacturing . . . . .                    | 9,095  | \$ 159,054          | \$ 1,446.6                    | 54.80%                  | \$ 71,567                               | \$ 650.9                   | 56.59%                  |

NOTE: For further information see Section III, page 90.



SECTION I  
COLLECTION STATISTICS

## COLLECTIONS OF THE TAXATION DIVISION OF THE DEPARTMENT OF NATIONAL REVENUE

**Table 1—Annual Collections and Costs**—The Taxation Division of the Department of National Revenue administers two Acts of the Government of Canada, namely:

The "Income Tax Act",

"The Dominion Succession Duty Act" enacted 1941.

The Income War Tax Act originally enacted in 1917 was replaced by the Income Tax Act enacted in 1948. This Act was revised and re-enacted, effective for the 1953 and subsequent taxation years. During the war of 1914-1918 there was also enacted the "Business Profits War Tax Act", the administration of which was eventually merged with the Income War Tax Act Administration. Shortly after the outbreak of war in 1939, the Excess Profits Tax Act was imposed to divert a portion of expanded wartime profits to finance the war. This Act remained in effect for partnerships until December 31, 1946, and for corporations until December 31, 1947. In Table 1, the collections under the "Business Profits War Tax Act" and "The Excess Profits Tax Act" are shown in the same column but are so separated in time as to be clearly distinguishable.

The cost of collecting the total annual revenues is also shown in Table 1. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

**Table 2—Collections 1954-55 Fiscal Year**—The Income Tax Act levies several different taxes on income, and these, together with collections under the Dominion Succession Duty Act are shown by District Taxation Offices for the 1954-55 fiscal year. Refunds of taxes are deducted from collections. A brief description of the various taxes levied follows:

**GENERAL INCOME TAX ON INDIVIDUALS**—Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 32 of the Act. The detailed rates for the 1953 taxation year are given in Section II of this report, page 26. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source.

Amounts shown as direct payments include collections of Gift Tax. Gift Tax is levied under Part IV of the Act at rates ranging from 10% to 28%.

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in Section 39. The detailed rates for the 1953 taxation year are given in Section III of this report, page 78.

**OLD AGE SECURITY TAX**—Under Section 10 of the Old Age Security Act, a tax of 2% of taxable income, or sixty dollars whichever was the lesser was levied on individuals for 1954, and 2% on the taxable income of corporations other than non-resident-owned investment corporations on income earned in 1954. In these tables, collections of Old Age Security Tax are included with income tax.

**TAX ON UNDISTRIBUTED INCOME**—This is levied under Section 105 of the Act. The right to elect to pay tax on the undistributed income on hand originally granted in 1945 to private companies was extended in 1951 to other corporations. The rate in effect in 1954 was 15%.

**NON-RESIDENT TAX**—Under Section 106 of the Act taxes at rates varying from 5% to 15% in respect of certain types of income from Canada are levied on non-residents of Canada.

**SUCCESSION DUTIES**—Under the Dominion Succession Duty Act all estates with an aggregate net value in excess of \$50,000 are subject to duty at varying rates as described in Section IV of this report, page 142. The amount of duties collected as shown for Ottawa District includes collections on all foreign estates regardless of the district in which the return was filed. Of this amount, approximately \$4,500,000 is attributed to foreign estates.

**Table 3—Tax Collections by Provinces**—Total collections and those of individual and corporation general income tax, tax on undistributed income, non-resident tax and succession duties for the fiscal years 1949 to 1955 inclusive are shown by Provinces in Table 3. The provincial allocation of collections is based upon the location of the District Office in which the revenue was collected. Edmonton, Ottawa, and Charlottetown are District Offices whose administrative area is not confined to one province.

**Table 4—Subdivision of Collections under the Income Tax Act**—This is an historical table showing the collections of the different taxes under the Income Tax Act since inception.



**TABLE 1**  
**ANNUAL COLLECTIONS AND COSTS OF THE TAXATION DIVISION**  
**Department of National Revenue**

| Fiscal Year<br>Ended<br>March 31 | Income Tax     | Excess Profits<br>Tax | Succession<br>Duties | Total          | Total<br>Annual Cost | Percentage<br>Cost of<br>Collection |
|----------------------------------|----------------|-----------------------|----------------------|----------------|----------------------|-------------------------------------|
|                                  | \$             | \$                    | \$                   | \$             | \$                   | %                                   |
| 1917                             | —              | 12,506,517            | —                    | 12,506,517     | 58,175               | 0.46                                |
| 1918                             | —              | 21,271,084            | —                    | 21,271,084     | 108,197              | 0.51                                |
| 1919                             | 9,349,720      | 32,970,062            | —                    | 42,319,782     | 495,798              | 1.17                                |
| 1920                             | 20,263,740     | 44,145,184            | —                    | 64,408,924     | 1,145,088            | 1.78                                |
| 1921                             | 46,381,824     | 40,841,401            | —                    | 87,223,225     | 1,953,988            | 2.24                                |
| 1922                             | 78,684,355     | 22,815,667            | —                    | 101,500,022    | 2,277,350            | 2.24                                |
| 1923                             | 59,711,538     | 13,031,462            | —                    | 72,743,000     | 2,040,461            | 2.80                                |
| 1924                             | 54,204,028     | 4,752,681             | —                    | 58,956,709     | 1,935,242            | 3.28                                |
| 1925                             | 56,248,043     | 2,704,427             | —                    | 58,952,470     | 1,693,025            | 2.87                                |
| 1926                             | 55,571,962     | 1,173,449             | —                    | 56,745,411     | 1,726,057            | 3.04                                |
| 1927                             | 47,386,309     | 710,102               | —                    | 48,096,411     | 1,719,760            | 3.58                                |
| 1928                             | 56,571,047     | 956,031               | —                    | 57,527,078     | 1,948,077            | 3.39                                |
| 1929                             | 59,422,323     | 455,232               | —                    | 59,877,555     | 2,124,910            | 3.55                                |
| 1930                             | 69,020,726     | 173,300               | —                    | 69,194,026     | 2,138,997            | 3.10                                |
| 1931                             | 71,048,022     | 34,430                | —                    | 71,082,452     | 2,156,439            | 3.03                                |
| 1932                             | 61,254,400     | 3,000                 | —                    | 61,257,400     | 2,131,151            | 3.48                                |
| 1933                             | 62,066,697     | 54                    | —                    | 62,066,751     | 1,964,326            | 3.16                                |
| 1934                             | 61,399,172     | Nil                   | —                    | 61,399,172     | 1,913,894            | 3.12                                |
| 1935                             | 66,808,066     | "                     | —                    | 66,808,066     | 1,969,808            | 2.95                                |
| 1936                             | 82,709,803     | "                     | —                    | 82,709,803     | 2,114,358            | 2.56                                |
| 1937                             | 102,365,242    | "                     | —                    | 102,365,242    | 2,132,280            | 2.08                                |
| 1938                             | 120,365,532    | "                     | —                    | 120,365,532    | 2,254,961            | 1.87                                |
| 1939                             | 142,026,138    | "                     | —                    | 142,026,138    | 2,425,700            | 1.70                                |
| 1940                             | 134,448,566    | "                     | —                    | 134,448,566    | 2,488,268            | 1.85                                |
| 1941                             | 248,143,022    | 23,995,269            | —                    | 272,138,291    | 2,891,438            | 1.06                                |
| 1942                             | 510,243,017    | 135,168,345           | 6,956,574            | 652,367,936    | 3,839,989            | 0.59                                |
| 1943                             | 910,188,672    | 454,580,677           | 13,273,483           | 1,378,042,832  | 5,442,752            | 0.39                                |
| 1944                             | 1,151,757,035  | 468,717,840           | 15,019,831           | 1,635,494,706  | 7,959,762            | 0.49                                |
| 1945                             | 1,072,758,068  | 465,805,356           | 17,250,798           | 1,555,814,222  | 9,926,241            | 0.64                                |
| 1946                             | 937,729,273    | 494,196,483           | 21,447,574           | 1,453,373,330  | 11,796,342           | 0.81                                |
| 1947                             | 963,458,245    | 448,697,443           | 23,576,071           | 1,435,731,759  | 13,734,591           | 0.96                                |
| 1948                             | 1,059,848,357  | 227,030,494           | 30,828,040           | 1,317,706,891  | 19,627,980           | 1.49                                |
| 1949                             | 1,297,999,404  | 44,791,918            | 25,549,777           | 1,368,341,099  | 28,061,931           | 2.05                                |
| 1950                             | 1,272,650,191  | —1,788,387*           | 29,919,780           | 1,300,781,584  | 28,103,621           | 2.16                                |
| 1951                             | 1,513,135,510  | 10,140,910            | 33,599,089           | 1,556,875,509  | 25,174,064           | 1.62                                |
| 1952                             | 2,163,473,408† | 2,364,909             | 38,207,985           | 2,204,046,302  | 21,873,960           | 0.99                                |
| 1953                             | 2,555,890,089† | —                     | 38,070,529           | 2,593,960,618  | 21,810,176           | 0.84                                |
| 1954                             | 2,578,903,505† | —                     | 39,137,594           | 2,618,041,099  | 22,930,768           | 0.88                                |
| 1955                             | 2,412,197,266† | —                     | 44,768,029           | 2,456,965,295  | 25,676,475           | 1.05                                |
| Totals                           | 22,165,682,315 | 2,972,245,340         | 377,605,154          | 25,515,532,809 | 291,766,400          | 1.14                                |

\* Debit amount, indicating that refunds were in excess of collections.

† Includes collections of Old Age Security Tax.

**TABLE 2**  
**COLLECTIONS 1954-55 FISCAL YEAR**  
**By Provinces and Taxation Districts**

| Province<br>and<br>District Taxation Office | General Income Tax and Old Age Security Tax |                             |                  |                  |
|---|---|-----------------------------|------------------|------------------|
|   | Individuals                                 |                             |                  | Corporations     |
|   | Direct<br>Payments                          | Tax Deductions<br>at Source | Total            |                  |
| <b>Newfoundland:</b>                        | \$  | \$                          | \$               | \$               |
| St. John's District.....                    | 4,567,442.49                                | 7,764,095.93                | 12,331,538.42    | 11,082,968.39    |
| <b>Prince Edward Island:</b>                |   |                             |                  |                  |
| Charlottetown District.....                 | 870,926.90                                  | 566,985.00                  | 1,437,911.90     | 772,980.99       |
| <b>Nova Scotia:</b>                         |   |                             |                  |                  |
| Halifax District.....                       | 6,704,978.50                                | 9,903,344.33                | 16,608,322.83    | 13,263,743.23    |
| Sydney District.....                        | 1,587,388.68                                | 2,746,112.03                | 4,333,500.71     | 946,607.34       |
| Total.....                                  | 8,292,367.18                                | 12,649,456.36               | 20,941,823.54    | 14,210,350.57    |
| <b>New Brunswick:</b>                       |   |                             |                  |                  |
| Saint John District.....                    | 5,102,699.65                                | 11,335,588.30               | 16,438,287.95    | 11,229,963.52    |
| <b>Quebec:</b>                              |   |                             |                  |                  |
| Quebec District.....                        | 14,060,414.46                               | 16,097,686.88               | 30,158,101.34    | 24,934,816.59    |
| Sherbrooke District.....                    | 4,133,139.88                                | 4,147,248.49                | 8,280,388.37     | 3,351,059.29     |
| Montreal District.....                      | 69,862,367.01                               | 177,572,430.10              | 247,434,797.11   | 296,866,924.32   |
| Total.....                                  | 88,055,921.35                               | 197,817,365.47              | 285,873,286.82   | 325,152,800.20   |
| <b>Ontario:</b>                             |   |                             |                  |                  |
| Ottawa District.....                        | 18,111,884.51                               | 74,890,833.39               | 93,002,717.90    | 19,835,921.41    |
| Kingston District.....                      | 4,360,201.38                                | 4,773,315.12                | 9,133,516.50     | 2,878,080.76     |
| Bellefonte District.....                    | 4,646,883.29                                | 5,356,380.82                | 10,003,264.11    | 5,246,219.86     |
| Toronto District.....                       | 86,376,994.69                               | 226,230,850.30              | 312,607,844.99   | 303,712,327.22   |
| Hamilton District.....                      | 18,170,610.74                               | 35,796,697.11               | 53,967,307.85    | 45,842,751.22    |
| Kitchener District.....                     | 9,549,949.75                                | 13,950,811.55               | 23,500,761.30    | 15,247,623.47    |
| St. Catharines District.....                | 6,928,122.48                                | 16,626,822.62               | 23,554,945.10    | 17,159,495.46    |
| London District.....                        | 15,474,129.45                               | 26,245,767.89               | 41,719,897.34    | 58,362,597.41    |
| Windsor District.....                       | 6,653,069.38                                | 15,948,553.16               | 22,601,622.54    | 29,266,715.06    |
| Sudbury District.....                       | 8,755,347.71                                | 21,823,125.84               | 30,578,473.55    | 5,489,885.11     |
| Fort William District.....                  | 3,878,081.24                                | 8,870,920.19                | 12,749,001.43    | 9,117,470.08     |
| Total.....                                  | 182,905,274.62                              | 450,514,077.99              | 633,419,352.61   | 512,159,087.06   |
| <b>Manitoba</b>                             |   |                             |                  |                  |
| Winnipeg District.....                      | 17,588,975.89                               | 43,308,042.17               | 60,897,018.06    | 40,970,534.69    |
| <b>Saskatchewan:</b>                        |   |                             |                  |                  |
| Regina District.....                        | 15,419,449.25                               | 10,388,548.26               | 25,807,997.51    | 5,259,411.98     |
| Saskatoon District.....                     | 12,651,599.06                               | 5,544,131.67                | 18,195,730.73    | 2,782,576.12     |
| Total.....                                  | 28,071,048.31                               | 15,932,679.93               | 44,003,728.24    | 8,041,988.10     |
| <b>Alberta:</b>                             |   |                             |                  |                  |
| Calgary District.....                       | 17,974,601.59                               | 23,602,049.15               | 41,576,650.74    | 22,782,534.19    |
| Edmonton District.....                      | 14,419,733.23                               | 23,621,050.46               | 38,040,783.69    | 15,631,449.12    |
| Total.....                                  | 32,394,334.82                               | 47,223,099.61               | 79,617,434.43    | 38,413,983.31    |
| <b>British Columbia:</b>                    |   |                             |                  |                  |
| Vancouver District.....                     | 34,376,442.58                               | 74,525,549.78               | 108,901,992.36   | 94,269,181.72    |
| Victoria District.....                      | 6,541,654.37                                | 11,497,383.07               | 18,039,037.44    | 3,524,744.42     |
| Total.....                                  | 40,918,096.95                               | 86,022,932.85               | 126,941,029.80   | 97,793,926.14    |
| <b>Yukon:</b>                               |   |                             |                  |                  |
| Whitehorse District.....                    | 306,351.98                                  | 2,140,070.73                | 2,446,422.71     | 320,342.67       |
| <b>Canada.....</b>                          | 409,073,440.14                              | 875,274,394.34              | 1,284,347,834.48 | 1,060,148,925.64 |

**TABLE 2—(Concluded)**  
**COLLECTIONS 1954-55 FISCAL YEAR**  
**By Provinces and Taxation Districts**

| <b>Tax on<br/>Undistributed<br/>Income</b> | <b>Non-Resident<br/>Tax</b> | <b>Total Income<br/>Tax Act</b> | <b>Dominion<br/>Succession<br/>Duty Act</b> | <b>Grand<br/>Total</b> |
|--|-----------------------------|---------------------------------|---|------------------------|
| \$<br>80.71                                | \$<br>524,881.82            | \$<br>23,939,469.34             | \$<br>241,983.25                            | \$<br>24,181,452.59    |
| 22,510.97                                  | 138,805.62                  | 2,372,209.48                    | 109,405.32                                  | 2,481,614.80           |
| 156,713.49                                 | 173,236.25                  | 30,202,015.80                   | 1,980,066.29                                | 32,182,082.09          |
| 15,686.59                                  | 3,699.34                    | 5,299,493.98                    | 126,047.85                                  | 5,425,541.83           |
| 172,400.08                                 | 176,935.59                  | 35,501,509.78                   | 2,106,114.14                                | 37,607,623.92          |
| 166,881.25                                 | 125,615.27                  | 27,960,747.99                   | 953,245.74                                  | 28,913,993.73          |
| 79,455.95                                  | 1,100,896.62                | 56,273,270.50                   | 432,412.15                                  | 56,705,682.65          |
| 53,578.00                                  | 68,748.02                   | 11,753,773.68                   | 302,419.88                                  | 12,056,193.56          |
| 1,211,649.50                               | 19,199,136.88               | 564,712,507.81                  | 6,667,275.62                                | 571,379,783.43         |
| 1,344,683.45                               | 20,368,781.52               | 632,739,551.99                  | 7,402,107.65                                | 640,141,659.64         |
| 127,507.76                                 | 985,572.77                  | 113,951,719.84                  | 6,223,437.95                                | 120,175,157.79         |
| —  | 83,053.10                   | 12,094,650.36                   | 762,512.59                                  | 12,857,162.95          |
| 47,991.48                                  | 178,802.82                  | 15,476,278.27                   | 228,371.17                                  | 15,704,649.44          |
| 1,907,617.90                               | 25,343,389.52               | 643,571,179.63                  | 9,938,355.38                                | 653,509,535.01         |
| 165,917.81                                 | 1,118,938.76                | 101,094,915.64                  | 922,032.31                                  | 102,016,947.95         |
| 181,964.75                                 | 250,430.22                  | 39,180,779.74                   | 590,036.93                                  | 39,770,816.67          |
| 70,879.28                                  | 605,838.75                  | 41,391,158.59                   | 272,181.08                                  | 41,663,339.67          |
| 190,664.45                                 | 4,001,076.49                | 104,274,235.69                  | 1,325,457.47                                | 105,599,693.16         |
| 46,690.96                                  | 1,911,758.80                | 53,826,787.36                   | 282,385.71                                  | 54,109,173.07          |
| 162,292.02                                 | 228,007.30                  | 36,458,657.98                   | 229,519.81                                  | 36,688,177.79          |
| 69,498.89                                  | 140,598.35                  | 22,076,568.75                   | 97,315.06                                   | 22,173,883.81          |
| 2,971,025.30                               | 34,847,466.88               | 1,183,396,931.85                | 20,871,605.46                               | 1,204,268,537.31       |
| 199,595.42                                 | 1,445,855.81                | 103,513,003.98                  | 1,832,379.51                                | 105,345,383.49         |
| 153,046.28                                 | 98,688.50                   | 31,319,144.27                   | 561,282.83                                  | 31,880,427.10          |
| 57,595.76                                  | 75,905.25                   | 21,111,807.86                   | 397,332.53                                  | 21,509,140.39          |
| 210,642.04                                 | 174,593.75                  | 52,430,952.13                   | 958,615.36                                  | 53,389,567.49          |
| 223,813.71                                 | 851,874.76                  | 65,434,873.40                   | 1,867,165.83                                | 67,302,039.23          |
| 203,497.26                                 | 243,113.63                  | 54,118,843.70                   | 852,615.49                                  | 54,971,459.19          |
| 427,310.97                                 | 1,094,988.39                | 119,553,717.10                  | 2,719,781.32                                | 122,273,498.42         |
| 735,001.67                                 | 2,224,851.89                | 206,131,027.64                  | 5,824,267.66                                | 211,955,295.30         |
| 175,524.32                                 | 94,090.29                   | 21,833,396.47                   | 1,729,044.26                                | 23,562,440.73          |
| 910,525.99                                 | 2,318,942.18                | 227,964,424.11                  | 7,553,311.92                                | 235,517,736.03         |
| 11,241.18                                  | 46,742.36                   | 2,824,748.92                    | 19,478.87                                   | 2,844,227.79           |
| 6,436,897.36                               | 61,263,609.19               | 2,412,197,266.67                | 44,768,028.54                               | 2,456,965,295.21       |



**TABLE 3**  
**TAX COLLECTIONS BY PROVINCES**  
**1949 to 1955 Fiscal Years Inclusive**

| Province                                   | Total Tax Collections |               |               |               |               |               |               |
|--|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|  | 1949                  | 1950          | 1951          | 1952          | 1953          | 1954          | 1955          |
|  | \$                    | \$            | \$            | \$            | \$            | \$            | \$            |
| Newfoundland . . . . .                     | —                     | 4,163,949     | 11,088,279    | 19,267,532    | 25,976,056    | 23,667,694    | 24,181,453    |
| Prince Edward Island . . . . .             | 3,253,729             | 2,776,793     | 2,982,452     | 2,812,260     | 3,305,279     | 3,028,174     | 2,481,615     |
| Nova Scotia . . . . .                      | 27,812,394            | 24,338,200    | 29,486,593    | 35,558,408    | 46,593,471    | 41,164,738    | 37,607,624    |
| New Brunswick . . . . .                    | 24,475,101            | 19,054,472    | 20,305,258    | 31,116,418    | 34,425,033    | 34,334,163    | 28,913,994    |
| Quebec . . . . .                           | 373,514,195           | 353,903,217   | 429,894,266   | 611,157,042   | 698,658,372   | 674,801,460   | 640,141,660   |
| Ontario . . . . .                          | 622,954,410           | 600,544,274   | 740,106,446   | 1,046,968,377 | 1,242,324,676 | 1,297,787,761 | 1,204,268,537 |
| Manitoba . . . . .                         | 66,481,275            | 62,328,349    | 70,338,444    | 90,710,410    | 111,255,398   | 111,993,299   | 105,345,383   |
| Saskatchewan . . . . .                     | 33,336,070            | 36,258,273    | 31,139,066    | 34,397,747    | 48,015,412    | 58,147,234    | 53,389,567    |
| Alberta . . . . .                          | 57,798,155            | 65,037,219    | 71,411,626    | 91,030,280    | 121,442,870   | 134,548,814   | 122,273,498   |
| British Columbia . . . . .                 | 157,648,665           | 131,588,237   | 149,064,858   | 239,463,705   | 259,708,170   | 236,283,544   | 235,517,736   |
| Yukon . . . . .                            | 963,248               | 762,434       | 1,058,101     | 1,564,123     | 2,255,881     | 2,284,218     | 2,844,228     |
| Head Office . . . . .                      | 103,857               | 26,167        | 120           | —             | —             | —             | —             |
| Totals . . . . .                           | 1,368,341,099         | 1,300,781,584 | 1,556,875,509 | 2,204,046,302 | 2,593,960,618 | 2,618,041,099 | 2,456,965,295 |
| Individual General Income Tax Collections  |                       |               |               |               |               |               |               |
|  | 1949                  | 1950          | 1951          | 1952†         | 1953†         | 1954†         | 1955†         |
|  | \$                    | \$            | \$            | \$            | \$            | \$            | \$            |
| Newfoundland . . . . .                     | —                     | 2,188,507     | 4,206,838     | 7,117,297     | 10,397,984    | 11,681,181    | 12,331,538    |
| Prince Edward Island . . . . .             | 1,539,989             | 1,360,678     | 1,286,573     | 1,301,985     | 1,658,995     | 1,605,453     | 1,437,912     |
| Nova Scotia . . . . .                      | 16,677,714            | 11,658,979    | 11,929,119    | 16,568,134    | 21,014,883    | 20,514,898    | 20,941,823    |
| New Brunswick . . . . .                    | 13,615,863            | 9,349,547     | 8,849,823     | 13,428,378    | 17,853,732    | 19,541,055    | 16,438,288    |
| Quebec . . . . .                           | 201,533,942           | 146,300,694   | 155,018,683   | 236,480,799   | 286,595,444   | 284,079,810   | 285,873,287   |
| Ontario . . . . .                          | 352,662,957           | 285,968,440   | 309,496,890   | 471,830,842   | 590,773,744   | 623,466,371   | 633,419,353   |
| Manitoba . . . . .                         | 35,697,003            | 32,682,064    | 30,843,644    | 44,303,460    | 57,335,956    | 60,340,154    | 60,897,018    |
| Saskatchewan . . . . .                     | 25,484,800            | 28,570,676    | 23,376,360    | 27,100,165    | 37,450,544    | 46,735,840    | 44,003,728    |
| Alberta . . . . .                          | 39,298,283            | 40,960,325    | 40,895,324    | 54,895,533    | 74,097,267    | 81,027,234    | 79,617,434    |
| British Columbia . . . . .                 | 75,143,962            | 62,259,464    | 65,635,113    | 101,498,857   | 126,196,995   | 127,366,015   | 126,941,030   |
| Yukon . . . . .                            | 855,476               | 656,636       | 790,193       | 1,250,870     | 1,900,018     | 1,997,605     | 2,446,423     |
| Head Office . . . . .                      | 53,527                | 26,203        | 120           | —             | —             | —             | —             |
| Totals . . . . .                           | 762,563,516           | 621,982,213   | 652,328,680   | 975,776,320   | 1,225,275,562 | 1,278,355,616 | 1,284,347,834 |
| Corporation General Income Tax Collections |                       |               |               |               |               |               |               |
|  | 1949                  | 1950          | 1951          | 1952†         | 1953†         | 1954†         | 1955†         |
|  | \$                    | \$            | \$            | \$            | \$            | \$            | \$            |
| Newfoundland . . . . .                     | —                     | 1,534,096     | 5,356,861     | 11,399,902    | 14,527,565    | 11,291,154    | 11,082,968    |
| Prince Edward Island . . . . .             | 1,400,810             | 1,046,929     | 1,198,674     | 1,211,070     | 1,256,142     | 1,206,515     | 772,981       |
| Nova Scotia . . . . .                      | 9,828,863             | 12,313,045    | 12,686,307    | 17,485,610    | 23,309,675    | 18,168,235    | 14,210,351    |
| New Brunswick . . . . .                    | 8,675,890             | 8,030,551     | 9,115,659     | 16,749,437    | 15,340,899    | 13,445,419    | 11,229,964    |
| Quebec . . . . .                           | 132,155,096           | 178,763,722   | 216,842,374   | 344,175,722   | 385,025,260   | 363,686,264   | 325,152,800   |
| Ontario . . . . .                          | 220,102,077           | 284,720,048   | 340,698,955   | 516,686,328   | 599,383,646   | 622,304,424   | 512,159,087   |
| Manitoba . . . . .                         | 24,057,123            | 26,828,465    | 28,602,238    | 41,944,757    | 49,716,197    | 48,053,846    | 40,970,535    |
| Saskatchewan . . . . .                     | 5,085,767             | 5,805,895     | 5,405,249     | 6,316,388     | 9,096,047     | 10,134,919    | 8,041,988     |
| Alberta . . . . .                          | 13,482,064            | 20,882,364    | 22,587,275    | 33,280,467    | 43,687,135    | 49,482,486    | 38,413,983    |
| British Columbia . . . . .                 | 73,624,408            | 62,044,168    | 68,923,315    | 128,616,686   | 124,924,457   | 100,041,335   | 97,793,926    |
| Yukon . . . . .                            | 87,182                | 103,375       | 159,828       | 200,835       | 289,771       | 200,712       | 320,343       |
| Head Office . . . . .                      | 50,330                | -36*          | —             | —             | —             | —             | —             |
| Totals . . . . .                           | 488,549,610           | 602,072,622   | 711,576,735   | 1,118,067,202 | 1,266,556,794 | 1,238,015,309 | 1,060,148,926 |

\* Debit amount, indicating that refunds were in excess of collections.

† Includes collections of Old Age Security Tax.

**TABLE 3—(Concluded)**  
**TAX COLLECTIONS BY PROVINCES**  
**1949 to 1955 Fiscal Years Inclusive**

| Province                       | Tax on Undistributed Income  |            |            |            |            |            |            |
|--------------------------------|------------------------------|------------|------------|------------|------------|------------|------------|
|                                | 1949                         | 1950       | 1951       | 1952       | 1953       | 1954       | 1955       |
|                                | \$                           | \$         | \$         | \$         | \$         | \$         | \$         |
| Newfoundland . . . . .         | —                            | —          | 11,175     | 54,878     | 6,506      | 686        | 81         |
| Prince Edward Island . . . . . | 1,379                        | 6,371      | 227,383    | 125,110    | 73         | 29,218     | 22,511     |
| Nova Scotia . . . . .          | 1,272                        | -382*      | 3,009,397  | 394,197    | 271,028    | 175,622    | 172,400    |
| New Brunswick . . . . .        | 31,341                       | 69,825     | 1,541,517  | 199,245    | 153,023    | 123,439    | 166,881    |
| Quebec . . . . .               | 2,142,072                    | 425,734    | 26,597,837 | 4,624,129  | 1,994,069  | 1,700,339  | 1,344,684  |
| Ontario . . . . .              | 886,326                      | 394,670    | 35,759,115 | 5,528,448  | 4,425,485  | 4,429,649  | 2,971,025  |
| Manitoba . . . . .             | 138,935                      | 12,147     | 4,644,090  | 841,769    | 618,216    | 455,557    | 199,595    |
| Saskatchewan . . . . .         | 37,096                       | 36,438     | 1,334,487  | 196,408    | 317,342    | 139,747    | 210,642    |
| Alberta . . . . .              | 14,906                       | 95,823     | 4,697,480  | 867,358    | 645,722    | 1,260,239  | 427,311    |
| British Columbia . . . . .     | 187,187                      | 79,884     | 9,797,295  | 1,781,330  | 1,951,892  | 456,793    | 910,526    |
| Yukon . . . . .                | —                            | —          | —          | —          | —          | —          | 11,241     |
| Totals . . . . .               | 3,440,514                    | 1,120,510  | 87,619,776 | 14,612,872 | 10,383,356 | 8,771,289  | 6,436,897  |
|                                | Non-Resident Tax Collections |            |            |            |            |            |            |
|                                | 1949                         | 1950       | 1951       | 1952       | 1953       | 1954       | 1955       |
|                                | \$                           | \$         | \$         | \$         | \$         | \$         | \$         |
| Newfoundland . . . . .         | —                            | 355,264    | 1,279,872  | 434,058    | 739,498    | 471,244    | 524,882    |
| Prince Edward Island . . . . . | 36,578                       | 49,374     | 124,139    | 108,849    | 266,885    | 114,684    | 138,806    |
| Nova Scotia . . . . .          | 185,070                      | 148,496    | 212,760    | 249,621    | 553,185    | 291,884    | 176,936    |
| New Brunswick . . . . .        | 99,268                       | 100,725    | 126,607    | 150,498    | 130,642    | 126,571    | 125,615    |
| Quebec . . . . .               | 14,821,441                   | 15,671,912 | 20,556,406 | 18,539,833 | 18,272,994 | 18,693,347 | 20,368,781 |
| Ontario . . . . .              | 24,094,315                   | 26,822,046 | 34,146,686 | 30,151,829 | 28,763,395 | 28,916,485 | 34,847,467 |
| Manitoba . . . . .             | 2,004,250                    | 1,880,523  | 2,216,699  | 2,011,165  | 1,849,103  | 1,634,580  | 1,445,856  |
| Saskatchewan . . . . .         | 172,044                      | 146,479    | 155,295    | 141,637    | 151,096    | 187,819    | 174,594    |
| Alberta . . . . .              | 516,539                      | 610,091    | 809,110    | 673,013    | 749,997    | 877,885    | 1,094,988  |
| British Columbia . . . . .     | 1,514,920                    | 1,688,843  | 1,927,618  | 2,470,878  | 2,134,217  | 2,398,864  | 2,318,942  |
| Yukon . . . . .                | 1,339                        | 1,093      | 55,127     | 85,633     | 63,365     | 47,928     | 46,742     |
| Totals . . . . .               | 43,445,764                   | 47,474,846 | 61,610,319 | 55,017,014 | 53,674,377 | 53,761,291 | 61,263,609 |
|                                | Succession Duty Collections  |            |            |            |            |            |            |
|                                | 1949                         | 1950       | 1951       | 1952       | 1953       | 1954       | 1955       |
|                                | \$                           | \$         | \$         | \$         | \$         | \$         | \$         |
| Newfoundland . . . . .         | —                            | 86,082     | 232,872    | 261,396    | 304,502    | 223,429    | 241,983    |
| Prince Edward Island . . . . . | 38,784                       | 145,990    | 79,100     | 22,058     | 123,184    | 72,304     | 109,405    |
| Nova Scotia . . . . .          | 825,074                      | 601,340    | 1,009,428  | 744,421    | 1,444,701  | 2,014,099  | 2,106,114  |
| New Brunswick . . . . .        | 1,436,008                    | 655,851    | 988,426    | 518,153    | 946,737    | 1,097,680  | 953,246    |
| Quebec . . . . .               | 5,405,580                    | 9,093,781  | 6,319,126  | 6,818,068  | 6,770,603  | 6,641,699  | 7,402,108  |
| Ontario . . . . .              | 12,707,597                   | 12,169,371 | 16,455,023 | 21,402,756 | 18,978,406 | 18,670,833 | 20,871,606 |
| Manitoba . . . . .             | 1,324,322                    | 1,201,732  | 3,367,890  | 1,606,921  | 1,735,926  | 1,509,163  | 1,832,380  |
| Saskatchewan . . . . .         | 541,737                      | 761,746    | 482,042    | 642,019    | 1,000,383  | 948,909    | 958,615    |
| Alberta . . . . .              | 1,049,531                    | 1,481,254  | 1,839,099  | 1,252,024  | 2,262,749  | 1,900,970  | 2,719,781  |
| British Columbia . . . . .     | 2,219,856                    | 3,722,747  | 2,818,109  | 4,922,024  | 4,500,610  | 6,020,536  | 7,553,312  |
| Yukon . . . . .                | 1,288                        | -114*      | 7,974      | 18,145     | 2,728      | 37,972     | 19,479     |
| Totals . . . . .               | 25,549,777                   | 29,919,780 | 33,599,089 | 38,207,985 | 38,070,529 | 39,137,594 | 44,768,029 |

\*Debit amount, indicating that refunds were in excess of collections.

**TABLE 4**  
**SUBDIVISION OF COLLECTIONS UNDER THE INCOME TAX ACT**  
**(For Fiscal Years Ended March 31)**

| Year   | General Income Tax |                      |                |               | Tax on Undistributed Income | Non-Resident Tax | Total Income Tax |
|--------|--------------------|----------------------|----------------|---------------|-----------------------------|------------------|------------------|
|        | Individuals        |                      |                | Corporations  |                             |                  |                  |
|        | Direct Payments    | Deductions at Source | Total          |               |                             |                  |                  |
|        | \$                 | \$                   | \$             | \$            | \$                          | \$               | \$               |
| 1919   | 7,972,890          | —                    | 7,972,890      | 1,376,830     | —                           | —                | 9,349,720        |
| 1920   | 13,195,314         | —                    | 13,195,314     | 7,068,426     | —                           | —                | 20,263,740       |
| 1921   | 32,532,526         | —                    | 32,532,526     | 13,849,298    | —                           | —                | 46,381,824       |
| 1922   | 39,820,597         | —                    | 39,820,597     | 38,863,758    | —                           | —                | 78,684,355       |
| 1923   | 31,689,393         | —                    | 31,689,393     | 28,022,145    | —                           | —                | 59,711,538       |
| 1924   | 25,657,335         | —                    | 25,657,335     | 28,546,693    | —                           | —                | 54,204,028       |
| 1925   | 25,156,768         | —                    | 25,156,768     | 31,091,275    | —                           | —                | 56,248,043       |
| 1926   | 23,849,475         | —                    | 23,849,475     | 31,722,487    | —                           | —                | 55,571,962       |
| 1927   | 18,043,261         | —                    | 18,043,261     | 29,343,048    | —                           | —                | 47,386,309       |
| 1928   | 23,222,891         | —                    | 23,222,891     | 33,348,156    | —                           | —                | 56,571,047       |
| 1929   | 24,793,449         | —                    | 24,793,449     | 34,628,874    | —                           | —                | 59,422,323       |
| 1930   | 27,237,502         | —                    | 27,237,502     | 41,783,224    | —                           | —                | 69,020,726       |
| 1931   | 26,624,181         | —                    | 26,624,181     | 44,423,841    | —                           | —                | 71,048,022       |
| 1932   | 24,772,846         | —                    | 24,772,846     | 36,481,554    | —                           | —                | 61,254,400       |
| 1933   | 25,959,466         | —                    | 25,959,466     | 36,107,231    | —                           | —                | 62,066,697       |
| 1934   | 29,183,715         | —                    | 29,183,715     | 27,385,822    | —                           | 4,829,635        | 61,399,172       |
| 1935   | 25,201,392         | —                    | 25,201,392     | 35,790,239    | —                           | 5,816,435        | 66,808,066       |
| 1936   | 32,983,231         | —                    | 32,983,231     | 42,518,971    | —                           | 7,207,601        | 82,709,803       |
| 1937   | 35,442,385         | —                    | 35,442,385     | 58,012,843    | —                           | 8,910,014        | 102,365,242      |
| 1938   | 40,444,839         | —                    | 40,444,839     | 69,768,605    | —                           | 10,152,088       | 120,365,532      |
| 1939   | 46,937,205         | —                    | 46,937,205     | 85,185,887    | —                           | 9,903,046        | 142,026,138      |
| 1940   | 45,406,932         | —                    | 45,406,932     | 77,920,002    | —                           | 11,121,632       | 134,448,566      |
| 1941   | 75,863,078         | 27,672,018           | 103,535,096*   | 131,565,710   | —                           | 13,042,216       | 248,143,022      |
| 1942   | 189,501,796        | 106,636,747          | 296,138,543*   | 185,835,699   | —                           | 28,268,775       | 510,243,017      |
| 1943   | 240,121,340        | 294,016,812          | 534,138,152*   | 347,969,723   | —                           | 28,080,797       | 910,188,672      |
| 1944   | 244,427,524        | 569,007,604          | 813,435,128    | 311,378,714   | —                           | 26,943,193       | 1,151,757,035    |
| 1945   | 288,009,532        | 479,745,550          | 767,755,082    | 276,403,849   | —                           | 28,599,137       | 1,072,758,068    |
| 1946   | 280,707,540        | 410,878,574          | 691,586,114    | 217,833,540   | —                           | 28,309,619       | 937,729,273      |
| 1947   | 277,475,819        | 417,054,327          | 694,530,146    | 196,819,253   | 41,972,700                  | 30,136,146       | 963,458,245      |
| 1948   | 303,966,043        | 355,862,172          | 659,828,215    | 351,535,006   | 12,596,108                  | 35,889,028       | 1,059,848,357    |
| 1949   | 333,996,154        | 428,567,362          | 762,563,516    | 488,549,610   | 3,440,514                   | 43,445,764       | 1,297,999,404    |
| 1950   | 342,849,594        | 279,132,619          | 621,982,213    | 602,072,622   | 1,120,510                   | 47,474,846       | 1,272,650,191    |
| 1951   | 315,964,267        | 336,364,413          | 652,328,680    | 711,576,735   | 87,619,776                  | 61,610,319       | 1,513,135,510    |
| 1952   | 363,176,133        | 612,600,187          | 975,776,320    | 1,118,067,202 | 14,612,872                  | 55,017,014       | 2,163,473,408†   |
| 1953   | 401,362,741        | 823,912,821          | 1,225,275,562  | 1,266,556,794 | 10,383,356                  | 53,674,377       | 2,555,890,089†   |
| 1954   | 420,307,022        | 858,048,594          | 1,278,355,616  | 1,238,015,309 | 8,771,289                   | 53,761,291       | 2,578,903,505†   |
| 1955   | 409,073,440        | 875,274,394          | 1,284,347,834  | 1,060,148,926 | 6,436,897                   | 61,263,609       | 2,412,197,266†   |
| Totals | 5,112,929,616      | 6,874,774,194        | 11,987,703,810 | 9,337,567,901 | 186,954,022                 | 653,456,582      | 22,165,682,315   |

\* Includes National Defence Tax imposed under Section 91 of the Income War Tax Act.  
† Includes collections of Old Age Security Tax.



**SECTION II**  
**INDIVIDUAL INCOME TAX STATISTICS**



## BASIC INFORMATION AND DEFINITIONS

**Statistical Sample and Coverage**—This section presents in Tables 1 to 10 an analysis of the tax returns filed by individuals for the 1953 taxation year. The statistics have been compiled from a 10% sample of such returns. All returns filed in the normal filing period are sampled on this basis but approximately 100,000 late-filed returns are omitted in order to make these data available at an early date. The statistical coverage therefore falls short of being complete by a margin of approximately 2%. The sampling technique greatly speeds up the analysis of the large volume of returns and is believed to be accurate in overall results and in the larger groups. In very small groups considerable distortion may result and less reliance can be placed on the resulting figures. For this reason, where the results of the sampling indicate that there are less than 100 taxpayers in a particular group, the figures are not shown but are replaced by an asterisk which indicates that the group was too small to be satisfactorily sampled.

Twenty-seven statistical items have been tabulated in Tables 2, 3 and 4 and two additional ones (gross income and capital cost allowance) are tabulated in Table 10. In the remaining tables the information is presented in less detail.

**Source of Information**—Information is extracted from T1 returns by statistical units in the various district offices and entered on mark sensing document cards in accordance with a manual of instructions. Statistics are extracted from returns subsequent to their assessment and are thus on an assessed basis. These cards are forwarded to Head Office where they are processed and the final statistics compiled. The source of all statistical items is given below.

All forms referred to are for the 1953 taxation year. Two types of individual tax return forms were in use. The T.1 Short Form was used by individuals whose earned income of any amount was solely from salary, wages or pension and whose investment income, if any, was not over \$2,400. The T. 1 General was the form prescribed for use by all other individuals including the following: those whose earned income was not derived solely from salary, wages or pension, individuals in business as proprietors or partners, farmers, fishermen, those receiving professional fees or commissions, individuals with investment income in excess of \$2,400 and those claiming foreign tax credits.

**Number of Returns**—(Item 1). This refers to the combined number of T. 1 General and T. 1 Short Form returns filed in District Offices for the taxation or calendar year 1953. Final date for filing without penalty was April 30, 1954. No cognizance is taken of second returns filed in amendment of an original. Segregation into the category of "Taxable" or "Non-Taxable" is based on whether the taxpayer does or does not report sufficient income to be taxable.

**Wages and Salaries**—(Item 2). The amount reported under this heading is the declared wage or salary income plus income in kind, if any. Taxable pension income is also included. The required information is shown under "Salaries, Wages, Subsistence Allowance, Pension, Bonus" on page 3 of the T. 1

Short Form and on page 2 of the T. 1 General under "Summary of Income". The figure shown is the income before any pension plan contributions have been deducted.

**Business Income**—(Item 3). The source of information is Parts 1 and 2 of page 4 of the T. 1 General. The figure is net except in Table 10 where the gross is also shown.

**Professional Income**—(Item 4). This has been extracted from Parts 1 and 2, page 4, of the T. 1 General. Gross professional income is broadly defined as income or fees received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table 3.

**Commission Income**—(Item 5). The information for this item has been taken from Parts 1 and 2 of page 4 of the T. 1 General. Commission income is shown on a net basis except in Table 10 where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge clerical expenses or any expenses other than their own travelling, are classified as business proprietors and the resulting net income is classed as "Business Income".

**Farm Income**—(Item 6). The net farm income is found in Parts 1 and 2 of page 4 of the T. 1 General. Gross farm income is shown in Table 10.

**Old Age Pension Income**—(Item 7). This item has been compiled from the amounts declared as "Old Age Security Pension" on page 3 of the T. 1 Short Form and on page 2 of the T. 1 General.

**Earned Income**—(Item 8), and **Investment Income**—(Item 17). Earned income as defined in the Income Tax Act is reflected as accurately as possible in Item 8. The remaining sources of income are grouped under the heading "Investment Income"—Item 17. Investment income includes any income not defined as earned income. Under the Income Tax Act a 4% surtax is levied on investment income in excess of \$2,400.

**Dividends**—(Item 9). The dividends have been compiled from the amounts declared as dividends under the heading of Investment Income on page 3 of both the T. 1. Short and the T. 1 General after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not included.

**Bond and Bank Interest**—(Item 10). This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 3 of both the T. 1 General and the T. 1 Short. Interest entered under Investment Income on page 3 of the T. 1 Short is entered under this heading unless



otherwise specified. "Interest on mortgages, notes and other securities" is treated as mortgage interest.

**Net Rental Income**—(Item 11). Net rental income is declared under Investment Income on page 3 of both the T. 1 General and the T. 1 Short.

**Mortgage Interest**—(Item 12). Mortgage interest is reported on Page 3 of the T. 1 General as Investment Income under the sub-heading "Other Interest". Amounts specified as mortgage interest under Investment Income on page 3 of the T. 1 Short are included.

**Annuity Income**—(Item 13). Only the taxable annuity income as specified under Investment Income on page 3 of the T. 1 General is tabulated. Some annuity contracts are wholly tax exempt and others are taxable on the interest element only. Amounts identified as annuity income under Investment Income on page 3 of the T. 1 Short are included.

**Estate Income**—(Item 14). Income from estates or trust funds, whether paid or accrued, is reported as Investment Income on page 3 of both the T. 1. Short and the T. 1 General.

**Other Investment Income**—(Item 15). This includes all amounts declared under the sub-heading "All Other Investment Income" under Investment Income on page 3 of the T. 1 General. It embraces all types of taxable investment income not otherwise specified, including income from patent royalties or copyrights.

**Miscellaneous Income**—(Item 16). Alimony and any other types of income not elsewhere classified are included in this item.

**Personal Exemptions**—(Item 19). This information is taken from the amounts shown under the appropriate headings on page 3 of the T. 1 Short and page 2 of the T. 1 General. It includes the marital exemption, exemption for dependants and exemption claimed on account of age.

**Pension Fund Deductions**—(Item 20). The amount deducted from wages and salaries in respect of contributions to an approved superannuation or pension fund is shown under this heading. The totals are made up of the amounts specified as "Approved Pension Plan Contribution" under the heading "Salaries, Wages,

etc." on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Union Dues**—(Item 21). This item has been compiled from the amounts claimed as allowable union or like dues under "Salaries, Wages, etc." on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Donations**—(Item 22). Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. The amount specified as "Charitable Donations" on page 2 of the T. 1 General and on page 3 of the T. 1 Short provides this information.

**Medical Expenses**—(Item 23). The Act permits a deduction from income in respect of "unusual" medical expenses which are defined as expenses in excess of 3% of income. Thus only the amount of expenses which exceeds 3% of income is tabulated. The maximum allowable deduction for medical expenses is \$1,500 for single persons and \$2,000 for married persons, plus \$500 for each dependant up to a total of \$2,000 for such dependants. The amounts of these deductions are obtained from the calculation of deductible medical expenses on page 2 of the T. 1 General and page 3 of the T. 1 Short.

**Other Deductions**—(Item 24). This item includes alimony and separation allowance paid out, business losses sustained in prior years, and other deductions including "away-from-home" expenses of those employed in transportation industries. These deductions are specified on page 3 of the T. 1 Short and on page 2 of the T. 1 General.

**Net Taxable Income Assessed**—(Item 26). This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income.

**Tax Payable**—(Item 27). This figure is the "Tax Payable" as computed on page 2 of the T. 1 General and page 3 of the T. 1 Short including the Old Age Security Tax and, where applicable, the 4% surtax on investment income. Tax credits for foreign taxes paid and for 20% of net dividends from taxable Canadian corporations have been deducted where applicable.

## NOTES ON THE SEPARATE TABLES

**Table 1**—A General Statement by Provinces—The most significant of the income and income tax statistics are combined into a short statement in Table 1. The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table 10 are the only tables in which the taxable and non-taxable data are merged. The allocation of returns by provinces in this table and all other provincial tables in this Section is on the basis of the taxpayer's address without regard to the District Office in which the return was filed.

**Table 2**—All Canada by Income Classes—In this table all returns are classified according to the size of the total income declared. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$1,000 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity and returns filed by non-residents of Canada in respect of income from Canada are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, where an individual was resident in Canada for only a portion of the taxation year he is taxed upon the income earned during his period of residence in Canada with deductions pro-rated according to the same period.

**Table 3**—All Canada by Occupational Classes—The classification of individual taxpayers by occupation is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an employee while only those engaged in practice for profit are listed in their professional capacity. Optometrists are included in the same professional classification as osteopaths and chiropractors. The classification "Other Professionals" includes veterinarians, authors, tax consultants, investment counselors. The large employee class has been subdivided according to whether the taxpayer is employed by a farmer, business, institution or government body. Employees of educational institutions include only teachers or professors. Employees of private individuals are included under the classification "All Other Employees". Armed services employees whose income consists largely of service pay and allowances are not required to file returns, due to the fact that their tax is deducted in full at the source, and hence are excluded from these statistics. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross.

**Table 4**—All Canada by Locality and Income—In Table 4 all taxpayers are classified according to the address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. West Vancouver is an exception to the general rule, as it is segregated from the Vancouver metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a number of

cities in each province were covered. Where taxpayers reside outside the specifically covered localities, or where a specified locality has less than 3,000 taxpayers, they have been shown under "All Other Areas" within the province concerned. An income breakdown appears immediately below the other data for each locality shown in this table.

**Table 5**—All Taxpayers by County and Locality—In this table the number of taxpayers and amounts of income and tax are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown in italics immediately beneath the figure for the county or census division. Thus, the number of taxpayers resident in a particular rural area may be ascertained by deducting the number of taxpayers in the locality from the total number of taxpayers in the county.

**Table 6**—All Taxpayers by Income, Marital Status, Dependants and Sex—This table provides a distribution by income of all taxpayers according to marital status for tax purposes, number of dependants and sex. The sex distribution is omitted in the case of persons taxed as married with 3, 4, 5 or more dependants; the numbers of females in these groups are insignificant. All dependants are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependants. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

**Table 7**—Provinces by Income Classes — In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories are included in the Alberta figures; taxpayers resident in Yukon Territory are grouped with those in British Columbia.

**Table 8**—Provinces by Occupational Classes—The taxpayers for each province are distributed by occupational classes in this table. The occupational classification is as described under Table 3.

**Table 9**—Occupational Classes by Income—This table shows the distribution of taxpayers within each occupational class by \$500 levels of income up to \$5,000; by \$1,000 levels from \$5,000 to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000, and for persons receiving over \$15,000.

**Table 10**—Analysis of Gross Income—Canada and Provinces—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns. In some instances the gross income was not obtainable by the statistical clerks, but in each such case the net



was extracted and identified as a "net" for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance deducted from gross incomes before arriving at net incomes has been

estimated and shown for each province. Both taxable and non-taxable returns are included.

**Historical Table 1—Yearly Record of all Taxpayers—** This table presents overall annual statistics for the taxation years 1941 to 1953 inclusive, together with figures of net national income as published by the Dominion Bureau of Statistics.

**Historical Table 2—All Taxpayers by Income Classes—** In this table all taxpayers are distributed by income classes for the taxation years 1941 to 1953 inclusive.

## THE 1953 TAX STRUCTURE

The percentage rate schedule for the 1953 taxation year was slightly lower than that in effect for the 1952 taxation year, with no change in the rate of Old Age Security Tax.

The exemptions from income in respect of marital status and dependants remained the same as in effect the previous year. These are outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowances—\$150.  
Children not eligible for family allowances—\$400.

Other dependants—the amount spent in support up to a maximum of \$150 or \$400, depending upon the family allowance status of the dependant.

### Rates of Tax—1953 (Including Old Age Security Tax)

| Taxable<br>Income | Tax                            |              |          |
|-------------------|--------------------------------|--------------|----------|
| \$ 1,000 or less  | 18 %                           |              |          |
| 1,000             | \$180 plus 20 %                | on next      | \$ 1,000 |
| 2,000             | 380 plus 22.5 %                | on next      | 1,000    |
| 3,000             | 605 plus 20.5 % <sup>(1)</sup> | on next      | 1,000    |
| 4,000             | 810 plus 23.5 %                | on next      | 2,000    |
| 6,000             | 1,280 plus 28 %                | on next      | 2,000    |
| 8,000             | 1,840 plus 32.5 %              | on next      | 2,000    |
| 10,000            | 2,490 plus 37.5 %              | on next      | 2,000    |
| 12,000            | 3,240 plus 42.5 %              | on next      | 3,000    |
| 15,000            | 4,515 plus 47.5 %              | on next      | 10,000   |
| 25,000            | 9,265 plus 52.5 %              | on next      | 10,000   |
| 35,000            | 14,515 plus 55 %               | on next      | 5,000    |
| 40,000            | 17,265 plus 57.5 %             | on next      | 10,000   |
| 50,000            | 23,015 plus 60 %               | on next      | 10,000   |
| 60,000            | 29,015 plus 62.5 %             | on next      | 15,000   |
| 75,000            | 38,390 plus 65 %               | on next      | 15,000   |
| 90,000            | 48,140 plus 67.5 %             | on next      | 10,000   |
| 100,000           | 54,890 plus 70 %               | on next      | 25,000   |
| 125,000           | 72,390 plus 72.5 %             | on next      | 25,000   |
| 150,000           | 90,515 plus 75 %               | on next      | 75,000   |
| 225,000           | 146,765 plus 77.5 %            | on next      | 25,000   |
| 250,000           | 166,140 plus 80.5 %            | on next      | 150,000  |
| 400,000           | 286,890 plus 83 %              | on remainder |          |

A surtax of 4 % is levied on investment income in excess of \$2,400 or of the amount of personal exemptions, whichever is the greater.

- (1) The 2 % drop in tax rate is explained by the fact that the 2 % Old Age Security Tax reaches its maximum of \$60 at this point.



**TABLE 1**  
**1953 TAXATION YEAR — CANADA AND PROVINCES**  
**General Statement of All Returns Tabulated**  
(All money figures in thousands of dollars)

| Province.                      | Number<br>of<br>Returns | Wages<br>and<br>Salaries | Other<br>Earned<br>Income | Investment<br>Income | Total<br>Income | Total<br>Exemptions<br>and<br>Deductions<br>Claimed | Taxable<br>Income     | Tax<br>Payable |
|--------------------------------|-------------------------|--------------------------|---------------------------|----------------------|-----------------|---|-----------------------|----------------|
| <b>TAXABLE RETURNS</b>         |                         |                          |                           |                      |                 |   |                       |                |
| Newfoundland . . . . .         | 41,520                  | \$ 122,090               | \$ 10,984                 | \$ 3,462             | \$ 136,536      | \$ 79,076   | \$ 57,460             | \$ 12,070      |
| Prince Edward Island . . . . . | 7,100                   | 15,533                   | 4,251                     | 995                  | 20,779          | 12,596  | 8,183                 | 1,627          |
| Nova Scotia . . . . .          | 99,070                  | 260,506                  | 30,410                    | 13,622               | 304,538         | 183,316   | 121,222               | 24,925         |
| New Brunswick . . . . .        | 68,560                  | 179,962                  | 20,019                    | 7,202                | 207,183         | 126,092   | 81,091                | 16,484         |
| Quebec . . . . .               | 775,560                 | 2,187,429                | 279,012                   | 151,048              | 2,617,489       | 1,490,358   | 1,127,131             | 248,804        |
| Ontario . . . . .              | 1,473,960               | 4,262,142                | 571,486                   | 231,126              | 5,064,754       | 2,554,256   | 2,510,498             | 535,116        |
| Manitoba . . . . .             | 168,130                 | 444,321                  | 71,293                    | 22,432               | 538,046         | 297,778   | 240,268               | 50,818         |
| Saskatchewan . . . . .         | 146,850                 | 289,178                  | 185,393                   | 23,576               | 498,147         | 265,815   | 232,332               | 46,576         |
| Alberta . . . . .              | 228,530                 | 585,062                  | 156,081                   | 28,217               | 769,360         | 398,695   | 370,665               | 77,229         |
| British Columbia . . . . .     | 360,290                 | 1,052,529                | 139,494                   | 59,162               | 1,251,185       | 638,445   | 612,740               | 126,014        |
| Yukon . . . . .                | 3,580                   | 11,759                   | 431                       | 246                  | 12,436          | 5,066   | 7,370                 | 1,488          |
| Non-Residents . . . . .        | 16,380                  | 38,544                   | 4,190                     | 3,534                | 46,268          | 18,122  | 28,146                | 6,081          |
| Canada . . . . .               | 3,389,530               | 9,449,055                | 1,473,044                 | 544,622              | 11,466,721      | 6,069,615   | 5,397,106             | 1,147,262      |
| <b>NON-TAXABLE RETURNS</b>     |                         |                          |                           |                      |                 |   |                       |                |
| Newfoundland . . . . .         | 26,450                  | \$ 31,982                | \$ 1,784                  | \$ 159               | \$ 33,925       | \$ 52,457   | <b>Not Applicable</b> |                |
| Prince Edward Island . . . . . | 6,360                   | 5,159                    | 2,191                     | 261                  | 7,611           | 12,503  |                       |                |
| Nova Scotia . . . . .          | 58,780                  | 65,598                   | 11,023                    | 1,687                | 78,308          | 110,805   |                       |                |
| New Brunswick . . . . .        | 50,110                  | 51,681                   | 8,682                     | 1,565                | 61,928          | 92,742  |                       |                |
| Quebec . . . . .               | 375,970                 | 419,526                  | 57,327                    | 16,090               | 492,943         | 685,399   |                       |                |
| Ontario . . . . .              | 411,330                 | 354,571                  | 106,043                   | 25,733               | 486,347         | 707,218   |                       |                |
| Manitoba . . . . .             | 76,640                  | 57,637                   | 27,071                    | 4,420                | 89,128          | 139,557   |                       |                |
| Saskatchewan . . . . .         | 74,650                  | 41,563                   | 46,172                    | 6,289                | 94,024          | 141,387   |                       |                |
| Alberta . . . . .              | 95,110                  | 62,749                   | 42,492                    | 4,951                | 110,192         | 172,217   |                       |                |
| British Columbia . . . . .     | 112,240                 | 95,294                   | 30,312                    | 9,647                | 135,253         | 198,749   |                       |                |
| Yukon . . . . .                | 700                     | 570                      | 91                        | 21                   | 682             | 1,091   |                       |                |
| Non-Residents . . . . .        | 4,550                   | 3,979                    | <b>661</b>                | 111                  | 3,429           | 6,856   |                       |                |
| Canada . . . . .               | 1,292,890               | 1,190,309                | 332,527                   | 70,934               | 1,593,770       | 2,320,981   |                       |                |
| <b>ALL RETURNS</b>             |                         |                          |                           |                      |                 |   |                       |                |
| Newfoundland . . . . .         | 67,970                  | \$ 154,072               | \$ 12,768                 | \$ 3,621             | \$ 170,461      | <b>Not Applicable</b>                               |                       |                |
| Prince Edward Island . . . . . | 13,460                  | 20,692                   | 6,442                     | 1,256                | 28,390          |   |                       |                |
| Nova Scotia . . . . .          | 157,850                 | 326,104                  | 41,433                    | 15,309               | 382,846         |   |                       |                |
| New Brunswick . . . . .        | 118,670                 | 231,643                  | 28,701                    | 8,767                | 269,111         |   |                       |                |
| Quebec . . . . .               | 1,151,530               | 2,606,955                | 336,339                   | 167,138              | 3,110,432       |   |                       |                |
| Ontario . . . . .              | 1,885,290               | 4,616,713                | 677,529                   | 256,859              | 5,551,101       |   |                       |                |
| Manitoba . . . . .             | 244,770                 | 501,958                  | 98,364                    | 26,852               | 627,174         |   |                       |                |
| Saskatchewan . . . . .         | 221,500                 | 330,741                  | 231,565                   | 29,865               | 592,171         |   |                       |                |
| Alberta . . . . .              | 323,640                 | 647,811                  | 198,573                   | 33,168               | 879,552         |   |                       |                |
| British Columbia . . . . .     | 472,530                 | 1,147,823                | 169,806                   | 68,809               | 1,386,438       |   |                       |                |
| Yukon . . . . .                | 4,280                   | 12,329                   | 522                       | 267                  | 13,118          |   |                       |                |
| Non-Residents . . . . .        | 20,930                  | 42,523                   | 3,529                     | 3,645                | 49,697          |   |                       |                |
| Canada . . . . .               | 4,682,420               | 10,639,364               | 1,805,571                 | 615,556              | 13,060,491      |   |                       |                |

Bold italic figures denote net loss.

**TABLE 2**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |  | Under \$1,000 |                |   |                      |                      |                      |                      |
|----|--|---------------|----------------|---|----------------------|----------------------|----------------------|----------------------|
|    |  | Net<br>Loss   | Under<br>\$100 | \$100<br>to<br>\$200                                      | \$200<br>to<br>\$300 | \$300<br>to<br>\$400 | \$400<br>to<br>\$500 | \$500<br>to<br>\$600 |
| 1  | Number of <b>Taxable</b> Returns.....                |               |                |   |                      |                      |                      |                      |
|    | <b>Sources of Income</b>                             |               |                |   |                      |                      |                      |                      |
| 2  | Wages and Salaries.....                              |               |                |   |                      |                      |                      |                      |
| 3  | Business Income.....                                 |               |                |   |                      |                      |                      |                      |
| 4  | Professional Income.....                             |               |                |   |                      |                      |                      |                      |
| 5  | Commission Income.....                               |               |                |   |                      |                      |                      |                      |
| 6  | Farm Income.....                                     |               |                |   |                      |                      |                      |                      |
| 7  | Old Age Pension Income.....                          |               |                |   |                      |                      |                      |                      |
| 8  | Total-Earned Income Assessed.....                    |               |                |   |                      |                      |                      |                      |
| 9  | Dividends.....                                       |               |                |   |                      |                      |                      |                      |
| 10 | Bond and Bank Interest.....                          |               |                |   |                      |                      |                      |                      |
| 11 | Net Rental Income.....                               |               |                |   |                      |                      |                      |                      |
| 12 | Mortgage Interest.....                               |               |                |   |                      |                      |                      |                      |
| 13 | Annuity Income.....                                  |               |                |   |                      |                      |                      |                      |
| 14 | Estate Income.....                                   |               |                |   |                      |                      |                      |                      |
| 15 | Other Investment Income.....                         |               |                |   |                      |                      |                      |                      |
| 16 | Miscellaneous Income.....                            |               |                |   |                      |                      |                      |                      |
|    |  |               |                | <b>Taxable Status Not Carried Below<br/>\$1,000 Level</b> |                      |                      |                      |                      |
| 17 | Total-Investment Income Assessed.....                |               |                |   |                      |                      |                      |                      |
| 18 | <b>Total Income Assessed</b> .....                   |               |                |   |                      |                      |                      |                      |
|    | <b>Exemptions and Deductions Claimed</b> .....       |               |                |   |                      |                      |                      |                      |
| 19 | Personal Exemptions.....                             |               |                |   |                      |                      |                      |                      |
| 20 | Pension Fund Deductions.....                         |               |                |   |                      |                      |                      |                      |
| 21 | Union Dues.....                                      |               |                |   |                      |                      |                      |                      |
| 22 | Donations.....                                       |               |                |   |                      |                      |                      |                      |
| 23 | Medical Expenses.....                                |               |                |   |                      |                      |                      |                      |
| 24 | Other Deductions.....                                |               |                |   |                      |                      |                      |                      |
| 25 | <b>Total Exemptions and Deductions Claimed</b> ..... |               |                |   |                      |                      |                      |                      |
| 26 | <b>Net Taxable Income Assessed</b> .....             |               |                |   |                      |                      |                      |                      |
| 27 | <b>Tax Payable</b> .....                             |               |                |   |                      |                      |                      |                      |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 18,000        | 23,890         | 38,770  | 50,790               | 55,550               | 59,380               | 62,940               |
|    | <b>Sources of Income</b>                             |               |                |   |                      |                      |                      |                      |
| 2  | Wages and Salaries.....                              | \$ 1,862      | \$ 1,392       | \$ 5,229  | \$ 11,262            | \$ 17,179            | \$ 22,787            | \$ 29,464            |
| 3  | Business Income.....                                 | <i>15,820</i> | <i>182</i>     | 126   | 238                  | 400                  | 601                  | 913                  |
| 4  | Professional Income.....                             | <i>26</i>     | 5              | 8   | 12                   | 7                    | 66                   | 56                   |
| 5  | Commission Income.....                               | 91            | 20             | 34  | 42                   | 59                   | 96                   | 138                  |
| 6  | Farm Income.....                                     | <i>10,018</i> | <i>153</i>     | 100   | 311                  | 722                  | 1,097                | 1,821                |
| 7  | Old Age Pension Income.....                          | 165           | 46             | 57  | 73                   | 89                   | 711                  | 576                  |
| 8  | Total-Earned Income Assessed.....                    | <i>23,746</i> | 1,088          | 5,554   | 11,938               | 18,442               | 25,358               | 32,968               |
| 9  | Dividends.....                                       | 208           | 34             | 68  | 124                  | 149                  | 201                  | 271                  |
| 10 | Bond and Bank Interest.....                          | 293           | 55             | 109   | 181                  | 217                  | 289                  | 373                  |
| 11 | Net Rental Income.....                               | <i>66</i>     | 62             | 88  | 213                  | 251                  | 415                  | 420                  |
| 12 | Mortgage Interest.....                               | 327           | 35             | 29  | 37                   | 117                  | 93                   | 126                  |
| 13 | Annuity Income.....                                  | 1             | 1              | 2   | 15                   | 25                   | 29                   | 36                   |
| 14 | Estate Income.....                                   | 58            | 4              | 3   | 20                   | 37                   | 55                   | 114                  |
| 15 | Other Investment Income.....                         | 36            | 3              | 7   | 12                   | 16                   | 2                    | 17                   |
| 16 | Miscellaneous Income.....                            | 58            | 24             | 23  | 7                    | 11                   | 46                   | 41                   |
| 17 | Total-Investment Income Assessed.....                | 915           | 218            | 329   | 609                  | 823                  | 1,130                | 1,398                |
| 18 | <b>Total Income Assessed</b> .....                   | <i>22,831</i> | 1,306          | 5,883   | 12,547               | 19,265               | 26,488               | 34,366               |
| 19 | Total Exemptions and Deductions Claimed.....         | 33,519        | 29,295         | 43,667  | 57,432               | 64,740               | 70,367               | 76,407               |

Bold italic figures denote net loss.

**TABLE 2 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

| Under \$1,000—(Concluded)                                 |                      |                      |                        |                            | \$1,000 to \$2,000       |                          |                          |                          |                          |                          |                          |    |
|---|----------------------|----------------------|------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----|
| \$600<br>to<br>\$700                                      | \$700<br>to<br>\$800 | \$800<br>to<br>\$900 | \$900<br>to<br>\$1,000 | Total*<br>Under<br>\$1,000 | \$1,000<br>to<br>\$1,100 | \$1,100<br>to<br>\$1,200 | \$1,200<br>to<br>\$1,300 | \$1,300<br>to<br>\$1,400 | \$1,400<br>to<br>\$1,500 | \$1,500<br>to<br>\$1,600 | \$1,600<br>to<br>\$1,700 |    |
|   |                      |                      |                        | 33,710                     | 55,200                   | 66,340                   | 70,910                   | 71,980                   | 71,210                   | 77,130                   | 76,400                   | 1  |
|   |                      |                      |                        | \$ 18,949                  | \$ 54,355                | \$ 70,704                | \$ 81,996                | \$ 90,970                | \$ 96,465                | \$ 111,412               | \$ 117,238               | 2  |
|   |                      |                      |                        | 205                        | 1,465                    | 2,032                    | 2,123                    | 2,334                    | 2,549                    | 2,671                    | 1,801                    | 3  |
|   |                      |                      |                        | 105                        | 278                      | 363                      | 348                      | 354                      | 400                      | 335                      | 530                      | 4  |
|   |                      |                      |                        | 26                         | 276                      | 354                      | 319                      | 256                      | 494                      | 531                      | 466                      | 5  |
|   |                      |                      |                        | 82                         | 788                      | 1,117                    | 1,129                    | 1,029                    | 1,234                    | 1,177                    | 1,500                    | 6  |
|   |                      |                      |                        | 20                         | 38                       | 12                       | —                        | 13                       | 16                       | 458                      | 716                      | 7  |
|   |                      |                      |                        | 19,387                     | 57,200                   | 74,582                   | 85,915                   | 94,956                   | 101,158                  | 116,584                  | 122,251                  | 8  |
|   |                      |                      |                        | 159                        | 269                      | 490                      | 565                      | 503                      | 524                      | 809                      | 1,073                    | 9  |
|   |                      |                      |                        | 408                        | 275                      | 361                      | 473                      | 469                      | 479                      | 624                      | 919                      | 10 |
|   |                      |                      |                        | 488                        | 505                      | 507                      | 618                      | 643                      | 583                      | 825                      | 737                      | 11 |
|   |                      |                      |                        | 56                         | 98                       | 118                      | 134                      | 156                      | 103                      | 166                      | 260                      | 12 |
|   |                      |                      |                        | 5                          | 32                       | 46                       | 69                       | 36                       | 31                       | 71                       | 46                       | 13 |
|   |                      |                      |                        | 41                         | 130                      | 180                      | 350                      | 312                      | 233                      | 271                      | 425                      | 14 |
|   |                      |                      |                        | 9                          | 3                        | 22                       | 37                       | 10                       | 17                       | 37                       | 11                       | 15 |
|   |                      |                      |                        | 32                         | 63                       | 47                       | 121                      | 62                       | 46                       | 69                       | 81                       | 16 |
| <b>Taxable Status Not Carried Below<br/>\$1,000 Level</b> |                      |                      |                        |                            |                          |                          |                          |                          |                          |                          |                          |    |
|   |                      |                      |                        | 1,198                      | 1,375                    | 1,771                    | 2,367                    | 2,191                    | 2,016                    | 2,872                    | 3,552                    | 17 |
|   |                      |                      |                        | 20,585                     | 58,575                   | 76,353                   | 88,282                   | 97,147                   | 103,174                  | 119,456                  | 125,803                  | 18 |
|   |                      |                      |                        | 13,240                     | 53,816                   | 65,388                   | 70,144                   | 71,688                   | 71,439                   | 79,047                   | 79,293                   | 19 |
|   |                      |                      |                        | 34                         | 56                       | 112                      | 190                      | 223                      | 249                      | 350                      | 448                      | 20 |
|   |                      |                      |                        | 15                         | 51                       | 108                      | 136                      | 149                      | 165                      | 191                      | 218                      | 21 |
|   |                      |                      |                        | 46                         | 170                      | 1,163                    | 1,561                    | 1,696                    | 1,799                    | 2,061                    | 2,171                    | 22 |
|   |                      |                      |                        | 13                         | 43                       | 216                      | 389                      | 498                      | 616                      | 761                      | 774                      | 23 |
|   |                      |                      |                        | 349                        | 52                       | 71                       | 109                      | 74                       | 107                      | 210                      | 202                      | 24 |
|   |                      |                      |                        | 13,697                     | 54,188                   | 67,058                   | 72,529                   | 74,328                   | 74,375                   | 82,620                   | 83,106                   | 25 |
|   |                      |                      |                        | 6,888                      | 4,387                    | 9,295                    | 15,753                   | 22,819                   | 28,799                   | 36,836                   | 42,697                   | 26 |
|   |                      |                      |                        | 1,373                      | 835                      | 1,713                    | 2,836                    | 4,124                    | 5,158                    | 6,605                    | 7,605                    | 27 |
| 67,950  | 73,880               | 80,110               | 95,640                 | 626,900                    | 46,480                   | 31,500                   | 33,600                   | 34,610                   | 36,000                   | 37,000                   | 37,730                   | 1  |
| \$36,661  | \$46,297             | \$56,090             | \$73,108               | \$ 301,330                 | \$ 35,028                | \$ 23,967                | \$ 27,712                | \$ 31,166                | \$ 33,604                | \$ 38,453                | \$ 41,845                | 2  |
| 1,695   | 2,080                | 3,155                | 5,477                  | <b>1,318</b>               | 3,446                    | 2,742                    | 3,445                    | 3,920                    | 5,142                    | 5,463                    | 6,558                    | 3  |
| 108   | 99                   | 157                  | 383                    | 862                        | 242                      | 154                      | 102                      | 135                      | 191                      | 190                      | 207                      | 4  |
| 169   | 164                  | 356                  | 541                    | 1,669                      | 322                      | 267                      | 424                      | 362                      | 404                      | 608                      | 956                      | 5  |
| 2,668   | 3,260                | 4,430                | 5,841                  | 10,080                     | 4,729                    | 4,761                    | 5,402                    | 6,261                    | 6,858                    | 7,705                    | 8,516                    | 6  |
| 834   | 867                  | 895                  | 1,215                  | 5,529                      | 1,314                    | 1,212                    | 1,534                    | 1,470                    | 1,589                    | 1,105                    | 933                      | 7  |
| 42,135  | 52,767               | 65,083               | 86,565                 | 318,152                    | 45,081                   | 33,103                   | 38,619                   | 43,314                   | 47,788                   | 53,524                   | 59,015                   | 8  |
| 315   | 470                  | 563                  | 726                    | 3,127                      | 670                      | 490                      | 634                      | 676                      | 692                      | 595                      | 339                      | 9  |
| 583   | 639                  | 646                  | 950                    | 4,336                      | 810                      | 821                      | 697                      | 806                      | 925                      | 634                      | 721                      | 10 |
| 550   | 852                  | 989                  | 1,613                  | 5,387                      | 1,194                    | 1,046                    | 1,034                    | 1,352                    | 1,729                    | 1,505                    | 1,235                    | 11 |
| 165   | 136                  | 210                  | 262                    | 1,536                      | 220                      | 222                      | 219                      | 191                      | 272                      | 362                      | 263                      | 12 |
| 61  | 82                   | 124                  | 84                     | 461                        | 103                      | 121                      | 97                       | 102                      | 138                      | 97                       | 74                       | 13 |
| 109   | 100                  | 177                  | 163                    | 841                        | 181                      | 139                      | 206                      | 178                      | 247                      | 111                      | 151                      | 14 |
| 10  | 38                   | 28                   | 19                     | 188                        | 38                       | 40                       | 11                       | 12                       | 39                       | 44                       | 51                       | 15 |
| 64  | 81                   | 77                   | 144                    | 576                        | 82                       | 107                      | 120                      | 143                      | 211                      | 136                      | 190                      | 16 |
| 1,857   | 2,398                | 2,814                | 3,961                  | 16,452                     | 3,298                    | 2,986                    | 3,018                    | 3,460                    | 4,253                    | 3,484                    | 3,024                    | 17 |
| 43,992  | 55,165               | 67,897               | 90,526                 | 334,604                    | 48,379                   | 36,089                   | 41,637                   | 46,774                   | 52,041                   | 57,008                   | 62,039                   | 18 |
| 83,506  | 92,690               | 100,673              | 120,390                | 772,686                    | 75,989                   | 60,927                   | 68,328                   | 71,219                   | 75,870                   | 80,512                   | 83,993                   | 19 |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.



**TABLE 2 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |  | \$1,000 to \$2,000 (Concluded) |                          |                          |                          | \$2,000 to \$3,000       |                          |                          |
|----|--|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|    |  |                                |                          |                          | Total*                   |                          |                          |                          |
|    |  | \$1,700<br>to<br>\$1,800       | \$1,800<br>to<br>\$1,900 | \$1,900<br>to<br>\$2,000 | \$1,000<br>to<br>\$2,000 | \$2,000<br>to<br>\$2,100 | \$2,100<br>to<br>\$2,200 | \$2,200<br>to<br>\$2,300 |
| 1  | Number of <b>Taxable</b> Returns.....                | 78,470                         | 78,960                   | 76,120                   | 722,720                  | 83,130                   | 85,060                   | 89,450                   |
|    | <b>Sources of Income</b>                             |                                |                          |                          |                          |                          |                          |                          |
| 2  | Wages and Salaries.....                              | \$ 127,593                     | \$ 136,087               | \$ 138,062               | \$1,024,882              | \$ 157,186               | \$ 166,835               | \$ 182,414               |
| 3  | Business Income.....                                 | 2,974                          | 2,385                    | 2,745                    | 23,078                   | 4,767                    | 6,265                    | 7,108                    |
| 4  | Professional Income.....                             | 493                            | 451                      | 561                      | 4,113                    | 589                      | 426                      | 634                      |
| 5  | Commission Income.....                               | 649                            | 609                      | 873                      | 4,826                    | 1,057                    | 1,215                    | 1,778                    |
| 6  | Farm Income.....                                     | 1,187                          | 1,289                    | 1,278                    | 11,729                   | 2,141                    | 2,748                    | 3,633                    |
| 7  | Old Age Pension Income.....                          | 787                            | 779                      | 725                      | 3,545                    | 642                      | 598                      | 571                      |
| 8  | Total-Earned Income Assessed.....                    | 133,683                        | 141,600                  | 144,244                  | 1,072,173                | 166,382                  | 178,087                  | 196,138                  |
| 9  | Dividends.....                                       | 970                            | 1,068                    | 1,142                    | 7,413                    | 969                      | 1,202                    | 1,328                    |
| 10 | Bond and Bank Interest.....                          | 792                            | 978                      | 899                      | 6,268                    | 831                      | 935                      | 813                      |
| 11 | Net Rental Income.....                               | 951                            | 971                      | 877                      | 7,218                    | 1,007                    | 1,255                    | 1,186                    |
| 12 | Mortgage Interest.....                               | 203                            | 272                      | 291                      | 1,801                    | 327                      | 323                      | 344                      |
| 13 | Annuity Income.....                                  | 136                            | 176                      | 69                       | 713                      | 117                      | 127                      | 132                      |
| 14 | Estate Income.....                                   | 324                            | 513                      | 412                      | 3,150                    | 432                      | 464                      | 736                      |
| 15 | Other Investment Income.....                         | 19                             | 52                       | 46                       | 254                      | 40                       | 53                       | 72                       |
| 16 | Miscellaneous Income.....                            | 90                             | 99                       | 161                      | 838                      | 97                       | 205                      | 136                      |
| 17 | Total-Investment Income Assessed.....                | 3,485                          | 4,129                    | 3,897                    | 27,655                   | 3,820                    | 4,564                    | 4,747                    |
| 18 | <b>Total Income Assessed</b> .....                   | 137,168                        | 145,729                  | 148,141                  | 1,099,828                | 170,202                  | 182,651                  | 200,885                  |
|    | <b>Exemptions and Deductions Claimed</b> .....       |                                |                          |                          |                          |                          |                          |                          |
| 19 | Personal Exemptions.....                             | 81,811                         | 83,392                   | 80,788                   | 736,807                  | 97,477                   | 107,261                  | 118,234                  |
| 20 | Pension Fund Deductions.....                         | 534                            | 669                      | 792                      | 3,623                    | 1,018                    | 1,094                    | 1,399                    |
| 21 | Union Dues.....                                      | 242                            | 283                      | 297                      | 1,839                    | 345                      | 370                      | 419                      |
| 22 | Donations.....                                       | 2,236                          | 2,322                    | 2,337                    | 17,517                   | 2,359                    | 2,594                    | 3,003                    |
| 23 | Medical Expenses.....                                | 832                            | 888                      | 928                      | 5,944                    | 936                      | 1,018                    | 1,059                    |
| 24 | Other Deductions.....                                | 271                            | 152                      | 276                      | 1,524                    | 190                      | 249                      | 293                      |
| 25 | <b>Total Exemptions and Deductions Claimed</b> ..... | 85,926                         | 87,706                   | 85,418                   | 767,254                  | 102,325                  | 112,586                  | 124,407                  |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 51,242                         | 58,023                   | 62,723                   | 332,574                  | 67,877                   | 70,065                   | 76,478                   |
| 27 | <b>Tax Payable</b> .....                             | 9,143                          | 10,353                   | 11,208                   | 59,580                   | 12,183                   | 12,607                   | 13,846                   |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 40,390                         | 45,560                   | 50,830                   | 393,700                  | 43,240                   | 40,920                   | 36,950                   |
|    | <b>Sources of Income</b>                             |                                |                          |                          |                          |                          |                          |                          |
| 2  | Wages and Salaries.....                              | \$ 48,938                      | \$ 57,819                | \$ 66,105                | \$ 404,638               | \$ 60,572                | \$ 60,991                | \$ 56,754                |
| 3  | Business Income.....                                 | 7,624                          | 10,332                   | 14,735                   | 63,408                   | 12,330                   | 12,036                   | 11,285                   |
| 4  | Professional Income.....                             | 184                            | 375                      | 402                      | 2,182                    | 362                      | 449                      | 315                      |
| 5  | Commission Income.....                               | 672                            | 1,150                    | 1,385                    | 6,548                    | 1,137                    | 1,381                    | 1,553                    |
| 6  | Farm Income.....                                     | 9,164                          | 10,116                   | 11,465                   | 74,977                   | 10,198                   | 9,369                    | 9,332                    |
| 7  | Old Age Pension Income.....                          | 785                            | 783                      | 839                      | 11,564                   | 681                      | 709                      | 827                      |
| 8  | Total-Earned Income Assessed.....                    | 67,367                         | 80,575                   | 94,931                   | 563,317                  | 85,280                   | 84,935                   | 80,066                   |
| 9  | Dividends.....                                       | 372                            | 391                      | 451                      | 5,310                    | 273                      | 323                      | 293                      |
| 10 | Bond and Bank Interest.....                          | 576                            | 595                      | 720                      | 7,303                    | 626                      | 447                      | 530                      |
| 11 | Net Rental Income.....                               | 1,344                          | 1,461                    | 2,050                    | 13,949                   | 1,317                    | 1,258                    | 1,380                    |
| 12 | Mortgage Interest.....                               | 296                            | 437                      | 400                      | 2,883                    | 282                      | 201                      | 244                      |
| 13 | Annuity Income.....                                  | 63                             | 152                      | 62                       | 1,009                    | 52                       | 49                       | 38                       |
| 14 | Estate Income.....                                   | 138                            | 57                       | 91                       | 1,500                    | 134                      | 201                      | 46                       |
| 15 | Other Investment Income.....                         | 19                             | 54                       | 43                       | 351                      | 80                       | 14                       | 38                       |
| 16 | Miscellaneous Income.....                            | 197                            | 216                      | 157                      | 1,560                    | 178                      | 131                      | 217                      |
| 17 | Total-Investment Income Assessed.....                | 3,005                          | 3,363                    | 3,974                    | 33,865                   | 2,942                    | 2,624                    | 2,786                    |
| 18 | <b>Total Income Assessed</b> .....                   | 70,372                         | 83,938                   | 98,905                   | 597,182                  | 88,222                   | 87,559                   | 82,852                   |
| 19 | <b>Total Exemptions and Deductions Claimed</b> ..... | 90,053                         | 101,941                  | 114,666                  | 823,496                  | 101,429                  | 98,537                   | 91,324                   |

\*Money figures may not add to total due to rounding.

**TABLE 2 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**

(All money figures in thousands of dollars)

| \$2,000 to \$3,000—(Concluded) |                          |                          |                          |                          |                          |                          |                                    | \$3,000 to \$4,000       |                          |                          |    |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------------------|--------------------------|--------------------------|--------------------------|----|
| \$2,300<br>to<br>\$2,400       | \$2,400<br>to<br>\$2,500 | \$2,500<br>to<br>\$2,600 | \$2,600<br>to<br>\$2,700 | \$2,700<br>to<br>\$2,800 | \$2,800<br>to<br>\$2,900 | \$2,900<br>to<br>\$3,000 | Total*<br>\$2,000<br>to<br>\$3,000 | \$3,000<br>to<br>\$3,100 | \$3,100<br>to<br>\$3,200 | \$3,200<br>to<br>\$3,300 |    |
| 92,240                         | 101,530                  | 102,760                  | 108,620                  | 108,360                  | 109,290                  | 111,050                  | 991,490                            | 110,440                  | 109,330                  | 103,410                  | 1  |
| \$ 195,596                     | \$ 225,220               | \$ 235,396               | \$ 260,927               | \$ 269,005               | \$ 283,181               | \$ 299,420               | \$ 2,275,179                       | \$ 307,029               | \$ 315,187               | \$ 306,835               | 2  |
| 8,944                          | 10,047                   | 12,223                   | 11,654                   | 12,066                   | 12,226                   | 12,558                   | 98,058                             | 12,601                   | 12,028                   | 11,921                   | 3  |
| 603                            | 884                      | 878                      | 724                      | 680                      | 642                      | 837                      | 6,898                              | 1,012                    | 884                      | 992                      | 4  |
| 1,991                          | 2,071                    | 1,910                    | 2,725                    | 3,309                    | 3,017                    | 2,973                    | 22,046                             | 3,096                    | 3,565                    | 3,376                    | 5  |
| 3,940                          | 4,690                    | 5,465                    | 5,488                    | 6,264                    | 5,795                    | 5,230                    | 45,195                             | 5,853                    | 5,809                    | 6,031                    | 6  |
| 633                            | 669                      | 736                      | 857                      | 852                      | 880                      | 855                      | 7,292                              | 865                      | 767                      | 729                      | 7  |
| 211,707                        | 243,581                  | 256,608                  | 282,375                  | 292,176                  | 305,741                  | 321,873                  | 2,454,668                          | 330,456                  | 338,240                  | 329,884                  | 8  |
| 1,376                          | 1,170                    | 1,112                    | 1,314                    | 1,464                    | 1,291                    | 1,420                    | 12,647                             | 1,384                    | 1,459                    | 1,288                    | 9  |
| 902                            | 1,023                    | 1,060                    | 978                      | 1,071                    | 1,152                    | 1,121                    | 9,885                              | 1,280                    | 1,093                    | 1,150                    | 10 |
| 1,204                          | 1,376                    | 1,507                    | 1,554                    | 1,648                    | 1,561                    | 1,627                    | 13,925                             | 1,792                    | 1,668                    | 1,725                    | 11 |
| 383                            | 411                      | 423                      | 325                      | 409                      | 490                      | 348                      | 3,784                              | 371                      | 315                      | 431                      | 12 |
| 103                            | 137                      | 164                      | 106                      | 123                      | 138                      | 68                       | 1,215                              | 132                      | 92                       | 86                       | 13 |
| 546                            | 300                      | 446                      | 407                      | 411                      | 410                      | 552                      | 4,704                              | 477                      | 668                      | 454                      | 14 |
| 63                             | 52                       | 26                       | 43                       | 70                       | 73                       | 41                       | 532                                | 58                       | 61                       | 98                       | 15 |
| 177                            | 286                      | 222                      | 243                      | 276                      | 228                      | 151                      | 2,021                              | 216                      | 285                      | 164                      | 16 |
| 4,754                          | 4,755                    | 4,960                    | 4,970                    | 5,472                    | 5,343                    | 5,328                    | 48,713                             | 5,710                    | 5,641                    | 5,396                    | 17 |
| 216,461                        | 248,336                  | 261,568                  | 287,345                  | 297,648                  | 311,084                  | 327,201                  | 2,503,381                          | 336,166                  | 343,881                  | 335,280                  | 18 |
| 130,630                        | 151,352                  | 160,923                  | 179,787                  | 185,182                  | 192,353                  | 199,750                  | 1,522,948                          | 202,094                  | 204,397                  | 196,647                  | 19 |
| 1,363                          | 1,844                    | 2,255                    | 2,698                    | 3,195                    | 3,306                    | 4,111                    | 22,282                             | 4,194                    | 4,465                    | 4,519                    | 20 |
| 456                            | 571                      | 649                      | 761                      | 804                      | 954                      | 1,030                    | 6,359                              | 1,114                    | 1,176                    | 1,184                    | 21 |
| 3,230                          | 3,715                    | 3,995                    | 3,499                    | 3,860                    | 4,232                    | 4,273                    | 34,760                             | 5,435                    | 5,749                    | 5,686                    | 22 |
| 1,202                          | 1,512                    | 1,734                    | 2,046                    | 2,400                    | 2,597                    | 2,969                    | 17,474                             | 3,081                    | 3,424                    | 3,397                    | 23 |
| 273                            | 270                      | 430                      | 427                      | 542                      | 654                      | 734                      | 4,063                              | 830                      | 887                      | 763                      | 24 |
| 137,154                        | 159,264                  | 169,986                  | 189,218                  | 195,983                  | 204,096                  | 212,867                  | 1,607,886                          | 216,748                  | 220,098                  | 212,196                  | 25 |
| 79,307                         | 89,072                   | 91,582                   | 98,127                   | 101,665                  | 106,988                  | 114,334                  | 895,495                            | 119,418                  | 123,783                  | 123,084                  | 26 |
| 14,426                         | 16,291                   | 16,791                   | 18,005                   | 18,689                   | 19,645                   | 21,003                   | 163,486                            | 21,981                   | 22,814                   | 22,777                   | 27 |
| 32,010                         | 27,510                   | 20,890                   | 17,060                   | 12,710                   | 9,170                    | 7,540                    | 248,000                            | 5,620                    | 4,770                    | 3,420                    | 1  |
| \$ 52,961                      | \$ 49,018                | \$ 39,154                | \$ 34,801                | \$ 27,057                | \$ 21,248                | \$ 17,682                | \$ 420,237                         | \$ 13,780                | \$ 12,097                | \$ 8,683                 | 2  |
| 9,543                          | 7,620                    | 6,049                    | 4,466                    | 3,529                    | 2,239                    | 1,977                    | 71,074                             | 1,690                    | 1,297                    | 595                      | 3  |
| 150                            | 172                      | 72                       | 235                      | 70                       | 55                       | 98                       | 1,979                              | 33                       | 62                       | —                        | 4  |
| 1,435                          | 1,219                    | 1,050                    | 742                      | 528                      | 297                      | 360                      | 9,701                              | 137                      | 137                      | 165                      | 5  |
| 7,651                          | 5,977                    | 4,536                    | 3,325                    | 2,305                    | 1,338                    | 1,485                    | 55,516                             | 1,017                    | 934                      | 569                      | 6  |
| 656                            | 798                      | 418                      | 213                      | 217                      | 83                       | 50                       | 4,653                              | 61                       | 50                       | 26                       | 7  |
| 72,396                         | 64,804                   | 51,279                   | 43,782                   | 33,706                   | 25,260                   | 21,652                   | 563,160                            | 16,718                   | 14,577                   | 10,038                   | 8  |
| 242                            | 372                      | 202                      | 132                      | 85                       | 74                       | 50                       | 2,046                              | 40                       | 54                       | 39                       | 9  |
| 423                            | 463                      | 276                      | 169                      | 109                      | 111                      | 37                       | 3,193                              | 39                       | 116                      | 37                       | 10 |
| 1,336                          | 1,300                    | 854                      | 604                      | 554                      | 319                      | 206                      | 9,128                              | 170                      | 194                      | 97                       | 11 |
| 182                            | 190                      | 226                      | 113                      | 124                      | 48                       | 96                       | 1,705                              | 38                       | 5                        | 45                       | 12 |
| 41                             | 45                       | 18                       | 37                       | 11                       | 16                       | 21                       | 328                                | 1                        | 15                       | 33                       | 13 |
| 77                             | 64                       | 45                       | 70                       | 86                       | 1                        | —                        | 724                                | 13                       | —                        | 19                       | 14 |
| 55                             | 27                       | 8                        | 6                        | 2                        | 1                        | 1                        | 231                                | 1                        | 6                        | 8                        | 15 |
| 134                            | 70                       | 116                      | 32                       | 65                       | 53                       | 8                        | 1,004                              | 13                       | 7                        | 5                        | 16 |
| 2,490                          | 2,531                    | 1,745                    | 1,163                    | 1,036                    | 623                      | 419                      | 18,359                             | 315                      | 397                      | 283                      | 17 |
| 74,886                         | 67,335                   | 53,024                   | 44,945                   | 34,742                   | 25,883                   | 22,071                   | 581,519                            | 17,033                   | 14,974                   | 10,321                   | 18 |
| 82,318                         | 72,097                   | 56,924                   | 48,570                   | 37,147                   | 27,599                   | 23,574                   | 639,517                            | 18,052                   | 15,971                   | 11,092                   | 19 |

\*Money figures may not add to total due to rounding.



**TABLE 2 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|  |  | \$3,000 to \$4,000 (Continued) |                          |                          |                          |                          |                          |                          |
|--|--|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|  |  | \$3,300<br>to<br>\$3,400       | \$3,400<br>to<br>\$3,500 | \$3,500<br>to<br>\$3,600 | \$3,600<br>to<br>\$3,700 | \$3,700<br>to<br>\$3,800 | \$3,800<br>to<br>\$3,900 | \$3,900<br>to<br>\$4,000 |
| 1  | Number of <b>Taxable</b> Returns.....                | 100,420                        | 95,520                   | 91,710                   | 84,860                   | 74,280                   | 69,770                   | 63,880                   |
| <b>Sources of Income</b>                       |  |                                |                          |                          |                          |                          |                          |                          |
| 2  | Wages and Salaries.....                              | \$ 308,167                     | \$ 301,295               | \$ 296,782               | \$ 280,435               | \$ 252,490               | \$ 241,576               | \$ 226,701               |
| 3  | Business Income.....                                 | 10,893                         | 11,956                   | 11,329                   | 12,031                   | 10,422                   | 10,057                   | 10,205                   |
| 4  | Professional Income.....                             | 1,401                          | 1,019                    | 1,291                    | 1,018                    | 1,152                    | 1,436                    | 1,004                    |
| 5  | Commission Income.....                               | 3,794                          | 2,897                    | 3,730                    | 3,842                    | 3,711                    | 3,751                    | 3,416                    |
| 6  | Farm Income.....                                     | 5,293                          | 5,968                    | 5,530                    | 5,290                    | 4,837                    | 5,477                    | 4,683                    |
| 7  | Old Age Pension Income.....                          | 749                            | 545                      | 624                      | 600                      | 531                      | 542                      | 468                      |
| 8  | Total-Earned Income Assessed.....                    | 330,297                        | 323,680                  | 319,286                  | 303,216                  | 273,143                  | 262,839                  | 246,477                  |
| 9  | Dividends.....                                       | 1,312                          | 1,421                    | 1,734                    | 1,473                    | 1,267                    | 1,322                    | 1,254                    |
| 10   | Bond and Bank Interest.....                          | 992                            | 1,071                    | 1,229                    | 1,040                    | 997                      | 878                      | 964                      |
| 11   | Net Rental Income.....                               | 1,852                          | 1,587                    | 1,673                    | 1,675                    | 1,376                    | 1,866                    | 1,864                    |
| 12   | Mortgage Interest.....                               | 410                            | 293                      | 408                      | 450                      | 357                      | 501                      | 417                      |
| 13   | Annuity Income.....                                  | 112                            | 123                      | 75                       | 102                      | 95                       | 35                       | 93                       |
| 14   | Estate Income.....                                   | 573                            | 646                      | 697                      | 869                      | 650                      | 444                      | 650                      |
| 15   | Other Investment Income.....                         | 76                             | 124                      | 52                       | 58                       | 45                       | 63                       | 50                       |
| 16   | Miscellaneous Income.....                            | 209                            | 208                      | 106                      | 288                      | 162                      | 165                      | 126                      |
| 17   | Total-Investment Income Assessed.....                | 5,536                          | 5,473                    | 5,974                    | 5,955                    | 4,949                    | 5,274                    | 5,418                    |
| 18   | <b>Total Income Assessed</b> .....                   | 335,833                        | 329,153                  | 325,260                  | 309,171                  | 278,092                  | 268,113                  | 251,895                  |
| <b>Exemptions and Deductions Claimed</b> ..... |  |                                |                          |                          |                          |                          |                          |                          |
| 19   | Personal Exemptions.....                             | 194,622                        | 188,688                  | 181,277                  | 167,912                  | 148,862                  | 141,104                  | 129,160                  |
| 20   | Pension Fund Deductions.....                         | 4,692                          | 5,197                    | 4,898                    | 4,288                    | 3,942                    | 3,845                    | 3,630                    |
| 21   | Union Dues.....                                      | 1,201                          | 1,228                    | 1,215                    | 1,109                    | 1,002                    | 896                      | 804                      |
| 22   | Donations.....                                       | 5,823                          | 5,048                    | 5,575                    | 5,094                    | 4,547                    | 4,281                    | 4,030                    |
| 23   | Medical Expenses.....                                | 3,468                          | 3,381                    | 3,175                    | 3,252                    | 2,879                    | 2,836                    | 2,617                    |
| 24   | Other Deductions.....                                | 824                            | 816                      | 943                      | 1,002                    | 971                      | 818                      | 735                      |
| 25   | <b>Total Exemptions and Deductions Claimed</b> ..... | 210,630                        | 204,358                  | 197,083                  | 182,657                  | 162,203                  | 153,780                  | 140,976                  |
| 26   | <b>Net Taxable Income Assessed</b> .....             | 125,203                        | 124,795                  | 128,177                  | 126,514                  | 115,889                  | 114,333                  | 110,919                  |
| 27   | <b>Tax Payable</b> .....                             | 23,230                         | 23,153                   | 23,902                   | 23,692                   | 21,734                   | 21,517                   | 20,946                   |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 2,360                          | 2,100                    |                          |                          |                          |                          |                          |
| <b>Sources of Income</b>                       |  |                                |                          |                          |                          |                          |                          |                          |
| 2  | Wages and Salaries.....                              | \$ 6,739                       | \$ 5,340                 |                          |                          |                          |                          |                          |
| 3  | Business Income.....                                 | 411                            | 874                      |                          |                          |                          |                          |                          |
| 4  | Professional Income.....                             | 69                             | 26                       |                          |                          |                          |                          |                          |
| 5  | Commission Income.....                               | 141                            | 156                      |                          |                          |                          |                          |                          |
| 6  | Farm Income.....                                     | 336                            | 497                      |                          |                          |                          |                          |                          |
| 7  | Old Age Pension Income.....                          | 12                             | 30                       |                          |                          |                          |                          |                          |
| 8  | Total-Earned Income Assessed.....                    | 7,708                          | 6,923                    |                          |                          |                          |                          |                          |
| 9  | Dividends.....                                       | 5                              | 10                       |                          |                          |                          |                          |                          |
| 10   | Bond and Bank Interest.....                          | 22                             | 95                       |                          |                          |                          |                          |                          |
| 11   | Net Rental Income.....                               | 96                             | 62                       |                          |                          |                          |                          |                          |
| 12   | Mortgage Interest.....                               | 14                             | 65                       |                          |                          |                          |                          |                          |
| 13   | Annuity Income.....                                  | —                              | 3                        |                          |                          |                          |                          |                          |
| 14   | Estate Income.....                                   | —                              | 2                        |                          |                          |                          |                          |                          |
| 15   | Other Investment Income.....                         | —                              | 2                        |                          |                          |                          |                          |                          |
| 16   | Miscellaneous Income.....                            | —                              | —                        |                          |                          |                          |                          |                          |
| 17   | Total-Investment Income Assessed.....                | 137                            | 239                      |                          |                          |                          |                          |                          |
| 18   | <b>Total Income Assessed</b> .....                   | 7,845                          | 7,162                    |                          |                          |                          |                          |                          |
| 19   | Total Exemptions and Deductions Claimed.....         | 8,299                          | 7,687                    |                          |                          |                          |                          |                          |

Non-Taxable Status Not Shown Separately  
in These Classes



**TABLE 2 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

| Total*<br>\$3,000<br>to<br>\$4,000 | \$4,000 to \$5,000       |                          |                          |                          |                          |                          |                          |                          |                          |                          |    |
|------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----|
|                                    | \$4,000<br>to<br>\$4,100 | \$4,100<br>to<br>\$4,200 | \$4,200<br>to<br>\$4,300 | \$4,300<br>to<br>\$4,400 | \$4,400<br>to<br>\$4,500 | \$4,500<br>to<br>\$4,600 | \$4,600<br>to<br>\$4,700 | \$4,700<br>to<br>\$4,800 | \$4,800<br>to<br>\$4,900 | \$4,900<br>to<br>\$5,000 |    |
| 903,620                            | 58,780                   | 51,780                   | 45,850                   | 42,860                   | 37,060                   | 35,890                   | 31,440                   | 27,030                   | 26,800                   | 23,890                   | 1  |
| \$ 2,836,498                       | \$ 214,599               | \$ 192,163               | \$ 173,819               | \$ 164,874               | \$ 143,753               | \$ 142,277               | \$ 127,602               | \$ 109,145               | \$ 110,511               | \$ 99,025                | 2  |
| 113,442                            | 10,056                   | 10,040                   | 8,415                    | 8,992                    | 8,906                    | 8,514                    | 7,365                    | 7,787                    | 7,958                    | 8,181                    | 3  |
| 11,209                             | 1,269                    | 1,181                    | 1,101                    | 1,236                    | 1,032                    | 1,089                    | 1,219                    | 1,590                    | 887                      | 1,254                    | 4  |
| 35,177                             | 2,836                    | 2,458                    | 2,576                    | 2,771                    | 2,619                    | 2,696                    | 2,120                    | 2,568                    | 2,740                    | 1,748                    | 5  |
| 54,771                             | 3,419                    | 4,176                    | 3,831                    | 4,166                    | 3,426                    | 4,047                    | 3,631                    | 3,522                    | 2,853                    | 3,455                    | 6  |
| 6,421                              | 415                      | 356                      | 311                      | 258                      | 329                      | 247                      | 167                      | 235                      | 264                      | 212                      | 7  |
| 3,057,518                          | 232,594                  | 210,374                  | 190,053                  | 182,297                  | 160,065                  | 158,870                  | 142,104                  | 124,847                  | 125,213                  | 113,875                  | 8  |
| 13,913                             | 1,437                    | 1,161                    | 1,267                    | 1,077                    | 1,333                    | 1,312                    | 1,032                    | 761                      | 1,451                    | 983                      | 9  |
| 10,695                             | 855                      | 819                      | 795                      | 680                      | 805                      | 684                      | 582                      | 573                      | 679                      | 720                      | 10 |
| 17,079                             | 1,706                    | 1,320                    | 1,395                    | 1,157                    | 1,406                    | 1,435                    | 1,388                    | 1,020                    | 1,135                    | 1,394                    | 11 |
| 3,953                              | 408                      | 316                      | 318                      | 424                      | 366                      | 293                      | 294                      | 322                      | 393                      | 410                      | 12 |
| 947                                | 96                       | 55                       | 21                       | 47                       | 65                       | 37                       | 63                       | 64                       | 89                       | 46                       | 13 |
| 6,126                              | 407                      | 310                      | 427                      | 411                      | 498                      | 200                      | 463                      | 556                      | 656                      | 439                      | 14 |
| 685                                | 82                       | 25                       | 48                       | 57                       | 50                       | 95                       | 13                       | 29                       | 24                       | 43                       | 15 |
| 1,928                              | 204                      | 123                      | 163                      | 102                      | 161                      | 141                      | 51                       | 66                       | 123                      | 181                      | 16 |
| 55,326                             | 5,195                    | 4,129                    | 4,434                    | 3,955                    | 4,684                    | 4,198                    | 3,886                    | 3,391                    | 4,550                    | 4,216                    | 17 |
| 3,112,844                          | 237,789                  | 214,503                  | 194,487                  | 186,252                  | 164,749                  | 163,068                  | 145,990                  | 128,238                  | 129,763                  | 118,091                  | 18 |
| 1,754,763                          | 119,836                  | 105,952                  | 94,012                   | 88,540                   | 76,128                   | 74,630                   | 65,558                   | 56,467                   | 55,766                   | 50,041                   | 19 |
| 43,671                             | 3,647                    | 3,300                    | 2,968                    | 2,909                    | 2,539                    | 2,850                    | 2,372                    | 2,012                    | 2,176                    | 2,049                    | 20 |
| 10,928                             | 773                      | 695                      | 574                      | 545                      | 480                      | 438                      | 417                      | 339                      | 327                      | 282                      | 21 |
| 51,270                             | 3,836                    | 3,187                    | 2,863                    | 2,701                    | 2,271                    | 2,254                    | 2,042                    | 1,847                    | 1,828                    | 1,686                    | 22 |
| 31,510                             | 2,441                    | 2,235                    | 1,926                    | 1,810                    | 1,699                    | 1,721                    | 1,426                    | 1,171                    | 1,305                    | 1,217                    | 23 |
| 8,587                              | 791                      | 867                      | 708                      | 987                      | 954                      | 837                      | 783                      | 828                      | 836                      | 916                      | 24 |
| 1,900,729                          | 131,324                  | 116,236                  | 103,051                  | 97,492                   | 84,071                   | 82,733                   | 72,598                   | 62,664                   | 62,238                   | 56,191                   | 25 |
| 1,212,115                          | 106,465                  | 98,267                   | 91,436                   | 88,760                   | 80,678                   | 80,335                   | 73,392                   | 65,574                   | 67,525                   | 61,900                   | 26 |
| 225,746                            | 20,140                   | 18,690                   | 17,478                   | 16,932                   | 15,445                   | 15,373                   | 14,137                   | 12,652                   | 13,050                   | 12,061                   | 27 |
| 24,290                             |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 1  |
| \$ 64,104                          |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 2  |
| 7,896                              |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 3  |
| 282                                |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 4  |
| 1,046                              |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 5  |
| 4,622                              |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 6  |
| 257                                |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 7  |
| 78,207                             |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 8  |
| 232                                |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 9  |
| 462                                |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 10 |
| 1,047                              |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 11 |
| 266                                |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 12 |
| 63                                 |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 13 |
| 126                                |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 14 |
| 29                                 |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 15 |
| 33                                 |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 16 |
| 2,258                              |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 17 |
| 80,465                             |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 18 |
| 85,282                             |                          |                          |                          |                          |                          |                          |                          |                          |                          |                          | 19 |

Non-Taxable Status Not Carried Above  
\$4,000 Level

\*Money figures may not add to total due to rounding.

**TABLE 2 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |  | Total*<br>\$4,000<br>to<br>\$5,000 | \$5,000 to \$10,000      |                          |                          |                          |                           | Total*<br>\$5,000<br>to<br>\$10,000 |
|----|--|------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|-------------------------------------|
|    |  |                                    | \$5,000<br>to<br>\$6,000 | \$6,000<br>to<br>\$7,000 | \$7,000<br>to<br>\$8,000 | \$8,000<br>to<br>\$9,000 | \$9,000<br>to<br>\$10,000 |                                     |
| 1  | Number of <b>Taxable</b> Returns.....                | 381,380                            | 149,290                  | 67,120                   | 36,880                   | 22,630                   | 16,220                    | 292,140                             |
|    | <b>Sources of Income</b>                             |                                    |                          |                          |                          |                          |                           |                                     |
| 2  | Wages and Salaries.....                              | \$1,477,768                        | \$ 651,492               | \$ 304,481               | \$ 176,329               | \$ 106,484               | \$ 79,715                 | \$1,318,501                         |
| 3  | Business Income.....                                 | 86,213                             | 67,245                   | 53,410                   | 38,906                   | 36,075                   | 30,612                    | 226,248                             |
| 4  | Professional Income.....                             | 11,857                             | 13,039                   | 12,475                   | 12,341                   | 11,153                   | 13,555                    | 62,563                              |
| 5  | Commission Income.....                               | 25,134                             | 20,662                   | 15,776                   | 10,097                   | 8,818                    | 6,385                     | 61,738                              |
| 6  | Farm Income.....                                     | 36,526                             | 24,900                   | 19,152                   | 14,608                   | 9,316                    | 6,628                     | 74,604                              |
| 7  | Old Age Pension Income.....                          | 2,794                              | 1,368                    | 879                      | 527                      | 411                      | 252                       | 3,437                               |
| 8  | Total-Earned Income Assessed.....                    | 1,640,292                          | 778,706                  | 406,173                  | 252,808                  | 172,257                  | 137,147                   | 1,747,091                           |
| 9  | Dividends.....                                       | 11,814                             | 8,998                    | 8,472                    | 7,252                    | 7,102                    | 5,979                     | 37,803                              |
| 10 | Bond and Bank Interest.....                          | 7,192                              | 5,182                    | 3,860                    | 3,363                    | 2,822                    | 2,422                     | 17,649                              |
| 11 | Net Rental Income.....                               | 13,358                             | 9,724                    | 7,401                    | 5,165                    | 4,250                    | 3,872                     | 30,412                              |
| 12 | Mortgage Interest.....                               | 3,544                              | 2,421                    | 1,787                    | 1,838                    | 1,126                    | 1,057                     | 8,228                               |
| 13 | Annuity Income.....                                  | 582                                | 467                      | 263                      | 254                      | 230                      | 141                       | 1,354                               |
| 14 | Estate Income.....                                   | 4,365                              | 3,069                    | 2,778                    | 3,420                    | 3,595                    | 2,440                     | 15,304                              |
| 15 | Other Investment Income.....                         | 466                                | 457                      | 392                      | 206                      | 430                      | 221                       | 1,706                               |
| 16 | Miscellaneous Income.....                            | 1,317                              | 858                      | 615                      | 500                      | 325                      | 568                       | 2,866                               |
| 17 | Total-Investment Income Assessed.....                | 42,638                             | 31,176                   | 25,568                   | 21,998                   | 19,880                   | 16,700                    | 115,322                             |
| 18 | <b>Total Income Assessed</b> .....                   | 1,682,930                          | 809,882                  | 431,741                  | 274,806                  | 192,137                  | 153,847                   | 1,862,413                           |
|    | <b>Exemptions and Deductions Claimed</b> .....       |                                    |                          |                          |                          |                          |                           |                                     |
| 19 | Personal Exemptions.....                             | 786,931                            | 320,262                  | 144,125                  | 80,229                   | 49,181                   | 35,483                    | 629,279                             |
| 20 | Pension Fund Deductions.....                         | 26,821                             | 13,706                   | 6,817                    | 3,871                    | 2,337                    | 1,496                     | 28,227                              |
| 21 | Union Dues.....                                      | 4,873                              | 1,807                    | 613                      | 230                      | 89                       | 42                        | 2,780                               |
| 22 | Donations.....                                       | 24,513                             | 10,772                   | 6,530                    | 4,303                    | 3,221                    | 2,465                     | 27,291                              |
| 23 | Medical Expenses.....                                | 16,952                             | 7,740                    | 3,868                    | 2,409                    | 1,557                    | 1,063                     | 16,638                              |
| 24 | Other Deductions.....                                | 8,508                              | 7,805                    | 3,509                    | 1,782                    | 849                      | 751                       | 14,697                              |
| 25 | <b>Total Exemptions and Deductions Claimed</b> ..... | 868,598                            | 362,092                  | 165,462                  | 92,824                   | 57,234                   | 41,300                    | 718,912                             |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 814,332                            | 447,790                  | 266,279                  | 181,982                  | 134,903                  | 112,547                   | 1,143,501                           |
| 27 | <b>Tax Payable</b> .....                             | 155,958                            | 87,817                   | 52,713                   | 36,345                   | 27,866                   | 23,899                    | 228,640                             |
| 1  | Number of <b>Non-Taxable</b> Returns.....            |                                    |                          |                          |                          |                          |                           |                                     |
|    | <b>Sources of Income</b>                             |                                    |                          |                          |                          |                          |                           |                                     |
| 2  | Wages and Salaries.....                              |                                    |                          |                          |                          |                          |                           |                                     |
| 3  | Business Income.....                                 |                                    |                          |                          |                          |                          |                           |                                     |
| 4  | Professional Income.....                             |                                    |                          |                          |                          |                          |                           |                                     |
| 5  | Commission Income.....                               |                                    |                          |                          |                          |                          |                           |                                     |
| 6  | Farm Income.....                                     |                                    |                          |                          |                          |                          |                           |                                     |
| 7  | Old Age Pension Income.....                          |                                    |                          |                          |                          |                          |                           |                                     |
| 8  | Total-Earned Income Assessed.....                    |                                    |                          |                          |                          |                          |                           |                                     |
| 9  | Dividends.....                                       |                                    |                          |                          |                          |                          |                           |                                     |
| 10 | Bond and Bank Interest.....                          |                                    |                          |                          |                          |                          |                           |                                     |
| 11 | Net Rental Income.....                               |                                    |                          |                          |                          |                          |                           |                                     |
| 12 | Mortgage Interest.....                               |                                    |                          |                          |                          |                          |                           |                                     |
| 13 | Annuity Income.....                                  |                                    |                          |                          |                          |                          |                           |                                     |
| 14 | Estate Income.....                                   |                                    |                          |                          |                          |                          |                           |                                     |
| 15 | Other Investment Income.....                         |                                    |                          |                          |                          |                          |                           |                                     |
| 16 | Miscellaneous Income.....                            |                                    |                          |                          |                          |                          |                           |                                     |
| 17 | Total-Investment Income Assessed.....                |                                    |                          |                          |                          |                          |                           |                                     |
| 18 | <b>Total Income Assessed</b> .....                   |                                    |                          |                          |                          |                          |                           |                                     |
| 19 | <b>Total Exemptions and Deductions Claimed</b> ..... |                                    |                          |                          |                          |                          |                           |                                     |

\*Money figures may not add to total due to rounding.

**TABLE 2 — (Concluded)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**

(All money figures in thousands of dollars)

| \$10,000 to \$25,000       |                            |                            |                                      | Over \$25,000              |                  |                            | Grand<br>Total* |    |
|----------------------------|----------------------------|----------------------------|--------------------------------------|----------------------------|------------------|----------------------------|-----------------|----|
| \$10,000<br>to<br>\$15,000 | \$15,000<br>to<br>\$20,000 | \$20,000<br>to<br>\$25,000 | Total*<br>\$10,000<br>to<br>\$25,000 | \$25,000<br>to<br>\$50,000 | Over<br>\$50,000 | Total*<br>over<br>\$25,000 |                 |    |
| 36,250                     | 13,200                     | 5,760                      | 55,210                               | 7,310                      | 1,950            | 9,260                      | 3,389,530       | 1  |
| \$ 204,355                 | \$ 97,540                  | \$ 54,388                  | \$ 356,283                           | \$ 92,183                  | \$ 48,812        | \$ 140,995                 | \$ 9,449,055    | 2  |
| 87,165                     | 46,504                     | 24,360                     | 158,029                              | 48,865                     | 22,854           | 71,719                     | 776,992         | 3  |
| 48,714                     | 34,014                     | 18,207                     | 100,935                              | 33,104                     | 8,014            | 41,119                     | 238,799         | 4  |
| 18,155                     | 6,131                      | 3,616                      | 27,902                               | 4,222                      | 3,454            | 7,676                      | 184,525         | 5  |
| 16,570                     | 5,178                      | 1,144                      | 22,892                               | 1,424                      | 355              | 1,779                      | 247,578         | 6  |
| 864                        | 317                        | 135                        | 1,316                                | 222                        | 104              | 325                        | 25,150          | 7  |
| 375,823                    | 189,684                    | 101,850                    | 667,357                              | 180,020                    | 83,593           | 263,613                    | 10,922,099      | 8  |
| 23,644                     | 15,060                     | 12,317                     | 51,021                               | 28,477                     | 41,671           | 70,148                     | 204,918         | 9  |
| 8,611                      | 4,871                      | 3,088                      | 16,570                               | 8,332                      | 5,582            | 13,915                     | 82,582          | 10 |
| 12,928                     | 5,711                      | 3,734                      | 22,373                               | 8,466                      | 2,427            | 10,893                     | 115,746         | 11 |
| 3,831                      | 2,153                      | 1,360                      | 7,344                                | 2,951                      | 2,102            | 5,053                      | 33,763          | 12 |
| 643                        | 155                        | 147                        | 945                                  | 134                        | 136              | 270                        | 6,031           | 13 |
| 9,232                      | 5,696                      | 4,016                      | 18,943                               | 9,074                      | 12,242           | 21,316                     | 73,949          | 14 |
| 842                        | 1,119                      | 743                        | 2,705                                | 1,668                      | 3,593            | 5,261                      | 11,618          | 15 |
| 1,300                      | 669                        | 822                        | 2,791                                | 924                        | 3,299            | 4,222                      | 16,015          | 16 |
| 61,031                     | 35,434                     | 26,227                     | 122,692                              | 60,026                     | 71,052           | 131,078                    | 544,622         | 17 |
| 436,854                    | 225,118                    | 128,077                    | 790,049                              | 240,046                    | 154,645          | 394,691                    | 11,466,721      | 18 |
| 79,150                     | 28,811                     | 12,154                     | 120,115                              | 15,301                     | 3,462            | 18,763                     | 5,582,846       | 19 |
| 3,986                      | 1,686                      | 908                        | 6,580                                | 1,157                      | 429              | 1,586                      | 132,824         | 20 |
| 93                         | 17                         | 6                          | 116                                  | 20                         | 1                | 21                         | 26,931          | 21 |
| 8,061                      | 4,359                      | 2,642                      | 15,062                               | 5,599                      | 5,321            | 10,919                     | 181,378         | 22 |
| 2,861                      | 1,085                      | 456                        | 4,402                                | 542                        | 87               | 629                        | 93,562          | 23 |
| 3,673                      | 1,721                      | 1,193                      | 6,587                                | 3,992                      | 3,766            | 7,759                      | 52,074          | 24 |
| 97,824                     | 37,679                     | 17,359                     | 152,862                              | 26,611                     | 13,066           | 39,677                     | 6,069,615       | 25 |
| 339,030                    | 187,439                    | 110,718                    | 637,187                              | 213,435                    | 141,579          | 355,014                    | 5,397,106       | 26 |
| 79,566                     | 53,038                     | 35,453                     | 168,057                              | 79,747                     | 64,675           | 144,422                    | 1,147,262       | 27 |
|                            |                            |                            |                                      |                            |                  |                            | 1,292,890       | 1  |
|                            |                            |                            |                                      |                            |                  |                            | \$ 1,190,309    | 2  |
|                            |                            |                            |                                      |                            |                  |                            | 141,060         | 3  |
|                            |                            |                            |                                      |                            |                  |                            | 5,305           | 4  |
|                            |                            |                            |                                      |                            |                  |                            | 18,964          | 5  |
|                            |                            |                            |                                      |                            |                  |                            | 145,195         | 6  |
|                            |                            |                            |                                      |                            |                  |                            | 22,003          | 7  |
|                            |                            |                            |                                      |                            |                  |                            | 1,522,836       | 8  |
|                            |                            |                            |                                      |                            |                  |                            | 10,715          | 9  |
|                            |                            |                            |                                      |                            |                  |                            | 15,294          | 10 |
|                            |                            |                            |                                      |                            |                  |                            | 29,511          | 11 |
|                            |                            |                            |                                      |                            |                  |                            | 6,390           | 12 |
|                            |                            |                            |                                      |                            |                  |                            | 1,861           | 13 |
|                            |                            |                            |                                      |                            |                  |                            | 3,191           | 14 |
|                            |                            |                            |                                      |                            |                  |                            | 799             | 15 |
|                            |                            |                            |                                      |                            |                  |                            | 3,173           | 16 |
|                            |                            |                            |                                      |                            |                  |                            | 70,934          | 17 |
|                            |                            |                            |                                      |                            |                  |                            | 1,593,770       | 18 |
|                            |                            |                            |                                      |                            |                  |                            | 2,320,981       | 19 |

Non-Taxable Status Not Carried Above  
\$4.000 Level

\*Money figures may not add to total due to rounding.



**TABLE 3**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

|    |   | Primary Producers |                            |               |                                     | Professionals    |                                       |               |
|----|---|-------------------|----------------------------|---------------|-------------------------------------|------------------|---------------------------------------|---------------|
|    |   | Farmers           | Forestry<br>Opera-<br>tors | Fishermen     | Total*<br>Primary<br>Pro-<br>ducers | Account-<br>ants | Medical<br>Doctors<br>and<br>Surgeons | Dentists      |
| 1  | Number of Taxable Returns.....                      | 69,200            | 1,720                      | 3,470         | 74,390                              | 2,630            | 10,140                                | 4,460         |
|    | <b>Sources of Income</b>                            |                   |                            |               |                                     |                  |                                       |               |
| 2  | Wages and Salaries.....                             | \$ 11,881         | \$ 758                     | \$ 1,631      | \$ 14,270                           | \$ 1,930         | \$ 4,688                              | \$ 1,061      |
| 3  | Business Income.....                                | 1,063             | 6,994                      | 10,874        | 18,931                              | 1,971            | 2,236                                 | 1,112         |
| 4  | Professional Income.....                            | 83                | —                          | —             | 83                                  | 16,464           | 101,183                               | 29,419        |
| 5  | Commission Income.....                              | 569               | —                          | —             | 569                                 | 9                | 115                                   | 125           |
| 6  | Farm Income.....                                    | 239,735           | 110                        | 111           | 239,956                             | 2                | 56                                    | 23            |
| 7  | Old Age Pension Income.....                         | 1,662             | 18                         | 1             | 1,681                               | 32               | 144                                   | 48            |
| 8  | Total-Earned Income Assessed.....                   | 254,993           | 7,880                      | 12,617        | 275,490                             | 20,408           | 108,310                               | 31,742        |
| 9  | Dividends.....                                      | 2,028             | 10                         | 42            | 2,080                               | 558              | 2,434                                 | 594           |
| 10 | Bond and Bank Interest.....                         | 3,640             | 38                         | 68            | 3,746                               | 133              | 1,137                                 | 326           |
| 11 | Net Rental Income.....                              | 3,436             | 1                          | 111           | 3,548                               | 57               | 1,125                                 | 540           |
| 12 | Mortgage Interest.....                              | 1,822             | 23                         | 1             | 1,846                               | 73               | 443                                   | 102           |
| 13 | Annuity Income.....                                 | 81                | —                          | 2             | 83                                  | 9                | 124                                   | 30            |
| 14 | Estate Income.....                                  | 749               | —                          | 3             | 752                                 | 8                | 406                                   | 8             |
| 15 | Other Investment Income.....                        | 403               | —                          | —             | 403                                 | 1                | 100                                   | 32            |
| 16 | Miscellaneous Income.....                           | 585               | 5                          | 4             | 594                                 | 45               | 73                                    | 9             |
| 17 | Total-Investment Income Assessed.....               | 12,744            | 77                         | 231           | 13,052                              | 884              | 5,842                                 | 1,641         |
| 18 | <b>Total Income Assessed.....</b>                   | <b>267,737</b>    | <b>7,957</b>               | <b>12,848</b> | <b>288,542</b>                      | <b>21,292</b>    | <b>114,152</b>                        | <b>33,383</b> |
|    | <b>Exemptions and Deductions Claimed.....</b>       |                   |                            |               |                                     |                  |                                       |               |
| 19 | Personal Exemptions.....                            | 137,838           | 3,362                      | 6,349         | 147,549                             | 5,729            | 22,506                                | 9,447         |
| 20 | Pension Fund Deductions.....                        | 130               | 4                          | 2             | 136                                 | 16               | 57                                    | 7             |
| 21 | Union Dues.....                                     | 30                | 2                          | 18            | 49                                  | 6                | 24                                    | 9             |
| 22 | Donations.....                                      | 3,957             | 26                         | 49            | 4,032                               | 434              | 2,490                                 | 747           |
| 23 | Medical Expenses.....                               | 2,022             | 30                         | 95            | 2,147                               | 201              | 325                                   | 143           |
| 24 | Other Deductions.....                               | 678               | 35                         | 45            | 759                                 | 203              | 507                                   | 76            |
| 25 | <b>Total Exemptions and Deductions Claimed.....</b> | <b>144,655</b>    | <b>3,459</b>               | <b>6,558</b>  | <b>154,672</b>                      | <b>6,589</b>     | <b>25,909</b>                         | <b>10,429</b> |
| 26 | <b>Net Taxable Income Assessed.....</b>             | <b>123,082</b>    | <b>4,498</b>               | <b>6,290</b>  | <b>133,870</b>                      | <b>14,703</b>    | <b>88,243</b>                         | <b>22,954</b> |
| 27 | <b>Tax Payable.....</b>                             | <b>23,621</b>     | <b>1,130</b>               | <b>1,238</b>  | <b>25,989</b>                       | <b>4,049</b>     | <b>26,078</b>                         | <b>5,363</b>  |
| 1  | Number of Non-Taxable Returns.....                  | 135,600           | 2,510                      | 4,340         | 142,450                             | 380              | 750                                   | 400           |
|    | <b>Sources of Income</b>                            |                   |                            |               |                                     |                  |                                       |               |
| 2  | Wages and Salaries.....                             | \$ 11,517         | \$ 473                     | \$ 638        | \$ 12,628                           | \$ 78            | \$ 235                                | \$ 138        |
| 3  | Business Income.....                                | 1,185             | 2,384                      | 4,847         | 8,416                               | 91               | —                                     | 37            |
| 4  | Professional Income.....                            | 19                | —                          | —             | 19                                  | 468              | 789                                   | 422           |
| 5  | Commission Income.....                              | 394               | 2                          | —             | 395                                 | —                | —                                     | —             |
| 6  | Farm Income.....                                    | 144,686           | 248                        | 59            | 144,993                             | —                | —                                     | —             |
| 7  | Old Age Pension Income.....                         | 2,665             | 20                         | 33            | 2,719                               | 19               | 59                                    | 24            |
| 8  | Total-Earned Income Assessed.....                   | 160,466           | 3,127                      | 5,577         | 169,170                             | 656              | 1,083                                 | 621           |
| 9  | Dividends.....                                      | 802               | 11                         | 21            | 834                                 | 3                | 45                                    | 14            |
| 10 | Bond and Bank Interest.....                         | 2,598             | 30                         | 32            | 2,660                               | 18               | 31                                    | 14            |
| 11 | Net Rental Income.....                              | 2,537             | 23                         | 24            | 2,584                               | 6                | 1                                     | 10            |
| 12 | Mortgage Interest.....                              | 1,171             | —                          | 1             | 1,172                               | 3                | 10                                    | —             |
| 13 | Annuity Income.....                                 | 48                | —                          | —             | 48                                  | —                | 5                                     | 4             |
| 14 | Estate Income.....                                  | 218               | —                          | 2             | 220                                 | —                | —                                     | 5             |
| 15 | Other Investment Income.....                        | 122               | —                          | 5             | 127                                 | —                | —                                     | 1             |
| 16 | Miscellaneous Income.....                           | 739               | 9                          | 16            | 764                                 | —                | 10                                    | —             |
| 17 | Total-Investment Income Assessed.....               | 8,235             | 73                         | 101           | 8,409                               | 30               | 100                                   | 48            |
| 18 | <b>Total Income Assessed.....</b>                   | <b>168,701</b>    | <b>3,200</b>               | <b>5,678</b>  | <b>177,579</b>                      | <b>686</b>       | <b>1,183</b>                          | <b>669</b>    |
| 19 | <b>Total Exemptions and Deductions Claimed.....</b> | <b>295,926</b>    | <b>5,330</b>               | <b>9,069</b>  | <b>310,325</b>                      | <b>818</b>       | <b>1,668</b>                          | <b>860</b>    |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.

**TABLE 3 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

| Professionals—(Concluded) |                                     |               |                                   |          |                      |                       | Employees                  |                       |               |    |
|---------------------------|-------------------------------------|---------------|-----------------------------------|----------|----------------------|-----------------------|----------------------------|-----------------------|---------------|----|
| Lawyers and Notaries      | Consulting Engineers and Architects | Enter-tainers | Osteo-paths, Chiro-practors, etc. | Nurses   | Other Pro-fessionals | Total* Pro-fessionals | Agri-cultural Enter-prises | Business Enter-prises | Institu-tions |    |
| 5,390                     | 2,150                               | 1,990         | 1,440                             | 3,720    | 2,720                | 34,640                | 3,510                      | 2,510,090             | 71,610        | 1  |
| \$ 3,279                  | \$ 3,284                            | \$ 1,512      | \$ 506                            | \$ 2,852 | \$ 1,890             | \$ 21,001             | \$ 6,338                   | \$ 7,863,263          | \$ 156,520    | 2  |
| 2,095                     | 1,715                               | 171           | 538                               | 45       | 423                  | 10,306                | 1                          | 6,289                 | 29            | 3  |
| 42,761                    | 15,851                              | 6,568         | 6,439                             | 3,791    | 9,542                | 232,019               | —                          | 1,284                 | 334           | 4  |
| 124                       | 414                                 | 28            | —                                 | —        | 14                   | 828                   | —                          | 11,289                | 54            | 5  |
| 119                       | <b>68</b>                           | —             | 40                                | —        | —                    | 15                    | 57                         | 284                   | 52            | 6  |
| 125                       | 40                                  | 8             | 14                                | 20       | 46                   | 477                   | 14                         | 8,576                 | 520           | 7  |
| 48,503                    | 21,236                              | 8,287         | 7,537                             | 6,708    | 11,915               | 264,646               | 6,410                      | 7,890,985             | 157,509       | 8  |
| 1,618                     | 599                                 | 34            | 62                                | 80       | 185                  | 6,165                 | 6                          | 43,133                | 773           | 9  |
| 793                       | 134                                 | 32            | 49                                | 87       | 127                  | 2,817                 | 41                         | 18,964                | 633           | 10 |
| 687                       | 62                                  | 68            | 217                               | 41       | 56                   | 2,854                 | 29                         | 15,112                | 399           | 11 |
| 882                       | 30                                  | 15            | 12                                | 13       | 46                   | 1,616                 | 6                          | 5,614                 | 90            | 12 |
| 25                        | 2                                   | —             | 17                                | 17       | 7                    | 230                   | —                          | 1,329                 | 97            | 13 |
| 402                       | 11                                  | 10            | 59                                | 29       | 11                   | 944                   | 6                          | 4,246                 | 134           | 14 |
| 236                       | 23                                  | —             | 18                                | 8        | 18                   | 437                   | 8                          | 1,566                 | 25            | 15 |
| 510                       | 25                                  | 19            | 5                                 | 21       | 93                   | 799                   | 2                          | 5,631                 | 94            | 16 |
| 5,153                     | 886                                 | 178           | 439                               | 296      | 543                  | 15,862                | 98                         | 95,595                | 2,245         | 17 |
| 53,656                    | 22,122                              | 8,465         | 7,976                             | 7,004    | 12,458               | 280,508               | 6,508                      | 7,986,580             | 159,754       | 18 |
| 10,873                    | 4,468                               | 3,016         | 2,892                             | 4,018    | 5,013                | 67,962                | 4,333                      | 4,080,062             | 89,063        | 19 |
| 38                        | 63                                  | 32            | 5                                 | 18       | 35                   | 270                   | 11                         | 83,737                | 1,663         | 20 |
| 7                         | 6                                   | 6             | 1                                 | 38       | 5                    | 102                   | 2                          | 22,912                | 389           | 21 |
| 1,348                     | 404                                 | 97            | 144                               | 119      | 274                  | 6,057                 | 31                         | 116,768               | 2,872         | 22 |
| 412                       | 174                                 | 55            | 50                                | 55       | 161                  | 1,577                 | 39                         | 62,731                | 1,209         | 23 |
| 129                       | 31                                  | 27            | 26                                | 67       | 35                   | 1,101                 | 20                         | 29,049                | 807           | 24 |
| 12,807                    | 5,146                               | 3,233         | 3,118                             | 4,315    | 5,523                | 77,069                | 4,436                      | 4,395,259             | 96,003        | 25 |
| 40,849                    | 16,976                              | 5,232         | 4,858                             | 2,689    | 6,935                | 203,439               | 2,072                      | 3,591,321             | 63,751        | 26 |
| 12,291                    | 5,401                               | 1,066         | 1,109                             | 481      | 1,622                | 57,460                | 386                        | 730,167               | 11,995        | 27 |
| 740                       | 210                                 | 380           | 270                               | 1,230    | 1,130                | 5,490                 | 4,300                      | 798,740               | 32,080        | 1  |
| \$ 274                    | \$ 117                              | \$ 81         | \$ 39                             | \$ 536   | \$ 207               | \$ 1,704              | \$ 5,299                   | \$ 942,976            | \$ 35,645     | 2  |
| 18                        | 7                                   | 4             | 16                                | —        | 75                   | 239                   | 14                         | <b>487</b>            | <b>1</b>      | 3  |
| 824                       | 141                                 | 284           | 333                               | 664      | 1,119                | 5,044                 | —                          | 27                    | 6             | 4  |
| 11                        | —                                   | 5             | —                                 | —        | 11                   | 27                    | —                          | 547                   | 29            | 5  |
| 5                         | —                                   | —             | —                                 | —        | —                    | <b>5</b>              | 17                         | <b>961</b>            | <b>33</b>     | 6  |
| 21                        | 1                                   | 5             | 7                                 | 17       | 36                   | 191                   | 18                         | 4,290                 | 309           | 7  |
| 1,143                     | 266                                 | 371           | 395                               | 1,217    | 1,448                | 7,200                 | 5,348                      | 946,392               | 35,955        | 8  |
| 11                        | —                                   | 2             | —                                 | 9        | 5                    | 89                    | 4                          | 916                   | 98            | 9  |
| 12                        | —                                   | —             | 2                                 | 14       | 18                   | 109                   | 37                         | 1,665                 | 165           | 10 |
| 5                         | 2                                   | 3             | 3                                 | —        | 35                   | 63                    | 35                         | 1,463                 | 135           | 11 |
| 7                         | —                                   | —             | —                                 | —        | 7                    | 28                    | 1                          | 272                   | 52            | 12 |
| 1                         | —                                   | —             | 2                                 | 13       | 1                    | 26                    | —                          | 194                   | 17            | 13 |
| 3                         | —                                   | —             | —                                 | 2        | —                    | 9                     | 2                          | 56                    | 13            | 14 |
| —                         | —                                   | —             | —                                 | —        | 3                    | 4                     | 8                          | 34                    | 7             | 15 |
| 4                         | —                                   | —             | 2                                 | 8        | 10                   | 34                    | 7                          | 600                   | 41            | 16 |
| 43                        | 2                                   | 5             | 9                                 | 46       | 79                   | 362                   | 94                         | 5,200                 | 528           | 17 |
| 1,186                     | 268                                 | 376           | 404                               | 1,263    | 1,527                | 7,562                 | 5,442                      | 951,592               | 36,483        | 18 |
| 1,515                     | 460                                 | 542           | 498                               | 1,584    | 2,011                | 9,956                 | 7,138                      | 1,342,956             | 49,099        | 19 |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.



**TABLE 3 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

|    |  | Employees—(Concluded)                 |                            |                                |  |                  |                     | Sales-<br>men |
|----|--|---------------------------------------|----------------------------|--------------------------------|--|------------------|---------------------|---------------|
|    |  | Educa-<br>tional<br>Insti-<br>tutions | Federal<br>Govern-<br>ment | Provincial<br>Govern-<br>ments | Municipal<br>and Smaller<br>Govern-<br>ments | Unclasi-<br>fied | Total*<br>Employees |               |
| 1  | Number of <b>Taxable</b> Returns.....                | 67,760                                | 135,140                    | 92,910                         | 86,100                                       | 21,610           | 2,988,730           | 39,790        |
|    | <b>Sources of Income</b>                             |                                       |                            |                                |  |                  |                     |               |
| 2  | Wages and Salaries.....                              | \$ 209,564                            | \$ 406,579                 | \$ 279,747                     | \$ 272,011                                   | \$ 52,685        | \$9,246,706         | \$ 15,465     |
| 3  | Business Income.....                                 | 85                                    | 233                        | 148                            | 116  | 269              | 7,169               | 2,264         |
| 4  | Professional Income.....                             | 448                                   | 244                        | 170                            | 66   | 142              | 2,687               | 423           |
| 5  | Commission Income.....                               | 130                                   | 145                        | 41                             | 267  | 16               | 11,943              | 162,163       |
| 6  | Farm Income.....                                     | 22                                    | 43                         | 72                             | 111  | 20               | 576                 | 81            |
| 7  | Old Age Pension Income.....                          | 94                                    | 359                        | 466                            | 477  | 168              | 10,675              | 300           |
| 8  | Total-Earned Income Assessed.....                    | 210,343                               | 407,517                    | 280,644                        | 273,048                                      | 53,300           | 9,279,756           | 180,696       |
| 9  | Dividends.....                                       | 1,420                                 | 1,556                      | 1,072                          | 638  | 308              | 48,905              | 2,010         |
| 10 | Bond and Bank Interest.....                          | 1,203                                 | 1,179                      | 888                            | 710  | 283              | 23,901              | 853           |
| 11 | Net Rental Income.....                               | 424                                   | 914                        | 596                            | 465  | 248              | 18,187              | 902           |
| 12 | Mortgage Interest.....                               | 121                                   | 232                        | 170                            | 133  | 38               | 6,405               | 393           |
| 13 | Annuity Income.....                                  | 119                                   | 87                         | 48                             | 101  | 16               | 1,797               | 84            |
| 14 | Estate Income.....                                   | 197                                   | 374                        | 133                            | 118  | 91               | 5,298               | 364           |
| 15 | Other Investment Income.....                         | 136                                   | 55                         | 63                             | 13   | —                | 1,867               | 30            |
| 16 | Miscellaneous Income.....                            | 161                                   | 153                        | 195                            | 53   | 41               | 6,330               | 293           |
| 17 | Total-Investment Income Assessed.....                | 3,781                                 | 4,550                      | 3,165                          | 2,231  | 1,025            | 112,690             | 4,929         |
| 18 | <b>Total Income Assessed</b> .....                   | 214,124                               | 412,067                    | 283,809                        | 275,279                                      | 54,325           | 9,392,446           | 185,625       |
|    | <b>Exemptions and Deductions Claimed</b> .....       |                                       |                            |                                |  |                  |                     |               |
| 19 | Personal Exemptions.....                             | 93,896                                | 222,553                    | 148,442                        | 155,832                                      | 31,281           | 4,825,462           | 79,212        |
| 20 | Pension Fund Deductions.....                         | 10,237                                | 13,978                     | 9,758                          | 8,943  | 741              | 129,068             | 1,908         |
| 21 | Union Dues.....                                      | 950                                   | 503                        | 698                            | 1,071  | 81               | 26,605              | 24            |
| 22 | Donations.....                                       | 3,832                                 | 6,323                      | 4,271                          | 5,417  | 840              | 140,355             | 3,346         |
| 23 | Medical Expenses.....                                | 1,682                                 | 4,112                      | 2,567                          | 2,654  | 391              | 75,383              | 2,332         |
| 24 | Other Deductions.....                                | 276                                   | 658                        | 325                            | 560  | 75               | 31,772              | 458           |
| 25 | <b>Total Exemptions and Deductions Claimed</b> ..... | 110,873                               | 248,127                    | 166,061                        | 174,477                                      | 33,409           | 5,228,645           | 87,280        |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 103,251                               | 163,940                    | 117,748                        | 100,802                                      | 20,916           | 4,163,801           | 98,345        |
| 27 | <b>Tax Payable</b> .....                             | 19,772                                | 31,198                     | 22,587                         | 19,038                                       | 3,925            | 839,068             | 22,503        |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 14,680                                | 34,380                     | 31,180                         | 18,580                                       | 10,840           | 944,780             | 10,760        |
|    | <b>Sources of Income</b>                             |                                       |                            |                                |  |                  |                     |               |
| 2  | Wages and Salaries.....                              | \$ 15,942                             | \$ 49,614                  | \$ 42,988                      | \$ 29,652                                    | \$ 11,344        | \$1,133,460         | \$ 1,105      |
| 3  | Business Income.....                                 | 2                                     | 59                         | 30                             | 13   | 4                | 377                 | 214           |
| 4  | Professional Income.....                             | 1                                     | 8                          | 6                              | 6  | 31               | 22                  | 72            |
| 5  | Commission Income.....                               | 4                                     | 24                         | 11                             | 3  | 13               | 624                 | 16,355        |
| 6  | Farm Income.....                                     | 22                                    | 91                         | 38                             | 63   | 22               | 1,213               | 71            |
| 7  | Old Age Pension Income.....                          | 48                                    | 254                        | 252                            | 250  | 142              | 5,564               | 234           |
| 8  | Total-Earned Income Assessed.....                    | 15,971                                | 49,868                     | 43,249                         | 29,855                                       | 11,442           | 1,138,080           | 17,909        |
| 9  | Dividends.....                                       | 33                                    | 66                         | 59                             | 29   | 42               | 1,246               | 56            |
| 10 | Bond and Bank Interest.....                          | 39                                    | 83                         | 106                            | 65   | 83               | 2,243               | 80            |
| 11 | Net Rental Income.....                               | 44                                    | 59                         | 103                            | 109  | 42               | 1,990               | 65            |
| 12 | Mortgage Interest.....                               | —                                     | 10                         | 7                              | 3  | 23               | 368                 | 42            |
| 13 | Annuity Income.....                                  | 5                                     | 5                          | 9                              | 20   | 17               | 267                 | 15            |
| 14 | Estate Income.....                                   | 2                                     | —                          | 2                              | —  | 5                | 80                  | 13            |
| 15 | Other Investment Income.....                         | —                                     | —                          | —                              | —  | —                | 50                  | 12            |
| 16 | Miscellaneous Income.....                            | 4                                     | 28                         | 23                             | 3  | 52               | 758                 | 87            |
| 17 | Total-Investment Income Assessed.....                | 127                                   | 251                        | 309                            | 229  | 264              | 7,002               | 370           |
| 18 | <b>Total Income Assessed</b> .....                   | 16,098                                | 50,119                     | 43,558                         | 30,084                                       | 11,706           | 1,145,082           | 18,279        |
| 19 | <b>Total Exemptions and Deductions Claimed</b> ..... | 21,012                                | 64,970                     | 58,736                         | 38,581                                       | 17,392           | 1,599,884           | 22,736        |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.



**TABLE 3 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

| Business Proprietors |                   |                     |                    |                 |           |          |                   | Total*<br>Business<br>Proprietors |    |
|----------------------|-------------------|---------------------|--------------------|-----------------|-----------|----------|-------------------|-----------------------------------|----|
| Manufac-<br>turing   | Construc-<br>tion | Public<br>Utilities | Wholesale<br>Trade | Retail<br>Trade | Service   | Finance  | Unclassi-<br>fied |                                   |    |
| 14,210               | 23,180            | 10,910              | 7,910              | 66,460          | 36,800    | 6,540    | 1,240             | 167,250                           | 1  |
| \$ 7,767             | \$ 7,859          | \$ 5,387            | \$ 4,265           | \$ 22,525       | \$ 12,809 | \$ 3,893 | \$ 1,135          | \$ 65,642                         | 2  |
| 72,454               | 110,833           | 32,265              | 52,189             | 284,676         | 127,126   | 46,105   | 6,560             | 732,207                           | 3  |
| 23                   | 5                 | 19                  | 5                  | 363             | 432       | 57       | 17                | 921                               | 4  |
| 173                  | 418               | 330                 | 1,165              | 1,124           | 479       | 2,368    | 52                | 6,108                             | 5  |
| 192                  | 62                | 250                 | 22                 | 2,803           | 387       | 2        | 31                | 3,625                             | 6  |
| 132                  | 138               | 16                  | 113                | 696             | 236       | 125      | 13                | 1,469                             | 7  |
| 80,741               | 119,191           | 38,267              | 57,759             | 312,187         | 141,469   | 52,550   | 7,808             | 809,972                           | 8  |
| 1,014                | 821               | 149                 | 1,447              | 3,219           | 1,126     | 2,161    | 113               | 10,052                            | 9  |
| 1,057                | 495               | 128                 | 607                | 3,178           | 1,252     | 520      | 70                | 7,307                             | 10 |
| 1,662                | 2,151             | 369                 | 1,204              | 9,533           | 3,718     | 939      | 191               | 19,766                            | 11 |
| 427                  | 612               | 90                  | 228                | 2,625           | 1,168     | 384      | 25                | 5,561                             | 12 |
| 11                   | 17                | —                   | 12                 | 109             | 62        | 29       | 1                 | 241                               | 13 |
| 198                  | 173               | 26                  | 60                 | 190             | 229       | 419      | 51                | 1,344                             | 14 |
| 95                   | 35                | 27                  | 84                 | 454             | 265       | 422      | —                 | 1,381                             | 15 |
| 48                   | 251               | 67                  | 101                | 541             | 259       | 197      | 93                | 1,557                             | 16 |
| 4,512                | 4,555             | 856                 | 3,743              | 19,849          | 8,079     | 5,071    | 544               | 47,209                            | 17 |
| 85,253               | 123,746           | 39,123              | 61,502             | 332,036         | 149,548   | 57,621   | 8,352             | 857,181                           | 18 |
| 28,918               | 47,638            | 21,262              | 16,813             | 137,533         | 69,668    | 13,796   | 2,459             | 338,087                           | 19 |
| 68                   | 21                | 36                  | 70                 | 208             | 139       | 147      | 22                | 712                               | 20 |
| 14                   | 18                | 9                   | 1                  | 30              | 26        | 2        | —                 | 100                               | 21 |
| 1,298                | 1,666             | 459                 | 1,243              | 6,049           | 2,271     | 1,535    | 97                | 14,617                            | 22 |
| 610                  | 656               | 315                 | 525                | 2,312           | 1,029     | 467      | 30                | 5,944                             | 23 |
| 196                  | 200               | 56                  | 195                | 1,112           | 603       | 209      | 7                 | 2,578                             | 24 |
| 31,104               | 50,199            | 22,137              | 18,847             | 147,244         | 73,736    | 16,156   | 2,615             | 362,038                           | 25 |
| 54,149               | 73,547            | 16,986              | 42,655             | 184,792         | 75,812    | 41,465   | 5,737             | 495,143                           | 26 |
| 14,650               | 20,252            | 3,656               | 12,333             | 43,909          | 17,769    | 13,309   | 1,762             | 127,640                           | 27 |
| 8,430                | 11,840            | 12,690              | 2,750              | 38,070          | 31,780    | 1,680    | 990               | 108,230                           | 1  |
| \$ 906               | \$ 1,649          | \$ 1,832            | \$ 358             | \$ 4,555        | \$ 3,465  | \$ 204   | \$ 204            | \$ 13,173                         | 2  |
| 9,287                | 16,679            | 17,260              | 2,778              | 44,785          | 39,642    | 756      | 700               | 131,887                           | 3  |
| —                    | —                 | —                   | 3                  | 46              | 11        | —        | —                 | 60                                | 4  |
| 4                    | 30                | 68                  | 137                | 564             | 215       | 88       | 17                | 1,123                             | 5  |
| 188                  | 23                | 41                  | 28                 | 273             | 111       | 1        | 4                 | 391                               | 6  |
| 114                  | 146               | 43                  | 41                 | 629             | 355       | 75       | 15                | 1,418                             | 7  |
| 10,499               | 18,527            | 19,244              | 3,289              | 50,852          | 43,577    | 1,124    | 940               | 148,052                           | 8  |
| 64                   | 17                | 14                  | 88                 | 213             | 144       | 64       | 33                | 637                               | 9  |
| 104                  | 87                | 54                  | 59                 | 492             | 258       | 48       | 18                | 1,119                             | 10 |
| 330                  | 383               | 223                 | 85                 | 1,645           | 901       | 104      | 46                | 3,717                             | 11 |
| 53                   | 47                | 53                  | 45                 | 449             | 235       | 44       | 15                | 941                               | 12 |
| —                    | —                 | 4                   | 11                 | 15              | 12        | 5        | —                 | 47                                | 13 |
| 20                   | 2                 | 2                   | 8                  | 50              | 18        | 25       | —                 | 125                               | 14 |
| 5                    | 2                 | —                   | 3                  | 98              | 28        | 15       | 2                 | 153                               | 15 |
| 42                   | 28                | 84                  | 5                  | 140             | 97        | 23       | 50                | 470                               | 16 |
| 618                  | 566               | 434                 | 304                | 3,102           | 1,693     | 328      | 164               | 7,209                             | 17 |
| 11,117               | 19,093            | 19,678              | 3,593              | 53,954          | 45,270    | 1,452    | 1,104             | 155,261                           | 18 |
| 18,577               | 26,812            | 26,730              | 6,112              | 82,193          | 64,487    | 3,593    | 1,951             | 230,455                           | 19 |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.

**TABLE 3 — (Concluded)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

|    |  | Financial                                 |  |                     | Estates  | De-<br>ceased | Un-<br>classi-<br>fied | Grand<br>Total* |
|----|--|---|--|---------------------|----------|---------------|------------------------|-----------------|
|    |  | Investment<br>Income<br>Pre-<br>dominates | Pension<br>Income<br>Pre-<br>dominates | Total*<br>Financial |          |               |                        |                 |
| 1  | Number of <b>Taxable</b> Returns.....                | 62,230                                    | 9,110                                  | 71,340              | 5,220    | 7,360         | 810                    | 3,389,530       |
|    | <b>Sources of Income</b>                             |   |  |                     |          |               |                        |                 |
| 2  | Wages and Salaries.....                              | \$ 47,893                                 | \$ 20,648                              | \$ 68,541           | \$ 1,142 | \$ 15,526     | \$ 762                 | \$9,449,055     |
| 3  | Business Income.....                                 | 2,023                                     | 13                                     | 2,036               | 640      | 3,321         | 118                    | 776,992         |
| 4  | Professional Income.....                             | 1,753                                     | 19                                     | 1,772               | —        | 898           | 4                      | 238,799         |
| 5  | Commission Income.....                               | 1,813                                     | 42                                     | 1,854               | 481      | 537           | 42                     | 184,525         |
| 6  | Farm Income.....                                     | 817                                       | 6                                      | 811                 | 6        | 2,508         | —                      | 247,578         |
| 7  | Old Age Pension Income.....                          | 8,000                                     | 1,967                                  | 9,968               | 168      | 401           | 11                     | 25,150          |
| 8  | Total-Earned Income Assessed.....                    | 62,299                                    | 22,683                                 | 84,982              | 2,437    | 23,191        | 929                    | 10,922,099      |
| 9  | Dividends.....                                       | 117,052                                   | 1,897                                  | 118,949             | 13,847   | 2,876         | 34                     | 204,918         |
| 10 | Bond and Bank Interest.....                          | 34,137                                    | 1,475                                  | 35,612              | 6,766    | 1,525         | 55                     | 82,582          |
| 11 | Net Rental Income.....                               | 65,902                                    | 448                                    | 66,349              | 2,641    | 1,428         | 71                     | 115,746         |
| 12 | Mortgage Interest.....                               | 16,194                                    | 189                                    | 16,383              | 1,074    | 481           | 4                      | 33,763          |
| 13 | Annuity Income.....                                  | 2,920                                     | 404                                    | 3,325               | 91       | 162           | 18                     | 6,031           |
| 14 | Estate Income.....                                   | 59,706                                    | 355                                    | 60,061              | 4,297    | 853           | 36                     | 73,949          |
| 15 | Other Investment Income.....                         | 7,169                                     | 57                                     | 7,226               | 163      | 95            | 16                     | 11,618          |
| 16 | Miscellaneous Income.....                            | 4,796                                     | 182                                    | 4,978               | 102      | 177           | 1,185                  | 16,015          |
| 17 | Total-Investment Income Assessed.....                | 307,876                                   | 5,007                                  | 312,883             | 28,981   | 7,597         | 1,419                  | 544,622         |
| 18 | <b>Total Income Assessed</b> .....                   | 370,175                                   | 27,690                                 | 397,865             | 31,418   | 30,788        | 2,348                  | 11,466,721      |
|    | <b>Exemptions and Deductions Claimed</b> .....       |   |  |                     |          |               |                        |                 |
| 19 | Personal Exemptions.....                             | 93,359                                    | 15,343                                 | 108,702             | 1,927    | 12,709        | 1,236                  | 5,582,846       |
| 20 | Pension Fund Deductions.....                         | 346                                       | 134                                    | 480                 | 2        | 242           | 6                      | 132,824         |
| 21 | Union Dues.....                                      | 24  | 6                                      | 29                  | —        | 21            | 1                      | 26,931          |
| 22 | Donations.....                                       | 11,562                                    | 740                                    | 12,303              | 178      | 468           | 22                     | 181,378         |
| 23 | Medical Expenses.....                                | 4,408                                     | 336                                    | 4,744               | 68       | 1,328         | 39                     | 93,562          |
| 24 | Other Deductions.....                                | 1,539                                     | 175                                    | 1,714               | 13,528   | 162           | 2                      | 52,074          |
| 25 | <b>Total Exemptions and Deductions Claimed</b> ..... | 111,238                                   | 16,734                                 | 127,972             | 15,703   | 14,930        | 1,306                  | 6,069,615       |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 258,937                                   | 10,956                                 | 269,893             | 15,715   | 15,858        | 1,042                  | 5,397,106       |
| 27 | <b>Tax Payable</b> .....                             | 66,034                                    | 2,017                                  | 68,051              | 2,843    | 3,499         | 209                    | 1,147,262       |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 45,610                                    | 20,930                                 | 66,540              | 420      | 10,500        | 3,720                  | 1,292,890       |
|    | <b>Sources of Income</b>                             |   |  |                     |          |               |                        |                 |
| 2  | Wages and Salaries.....                              | \$ 4,514                                  | \$ 16,290                              | \$ 20,804           | \$ 83    | \$ 6,775      | \$ 577                 | \$1,190,309     |
| 3  | Business Income.....                                 | 197                                       | 28                                     | 225                 | —        | 389           | 67                     | 141,060         |
| 4  | Professional Income.....                             | 21  | 1                                      | 22                  | —        | 66            | —                      | 5,305           |
| 5  | Commission Income.....                               | 200                                       | 33                                     | 233                 | —        | 195           | 12                     | 18,964          |
| 6  | Farm Income.....                                     | 134                                       | 29                                     | 163                 | 20       | 913           | 4                      | 145,195         |
| 7  | Old Age Pension Income.....                          | 5,744                                     | 5,524                                  | 11,268              | 24       | 473           | 112                    | 22,003          |
| 8  | Total-Earned Income Assessed.....                    | 10,810                                    | 21,905                                 | 32,715              | 127      | 8,811         | 772                    | 1,522,836       |
| 9  | Dividends.....                                       | 6,689                                     | 740                                    | 7,429               | 12       | 398           | 14                     | 10,715          |
| 10 | Bond and Bank Interest.....                          | 7,542                                     | 1,115                                  | 8,657               | 20       | 374           | 31                     | 15,294          |
| 11 | Net Rental Income.....                               | 19,928                                    | 535                                    | 20,463              | 1        | 572           | 57                     | 29,511          |
| 12 | Mortgage Interest.....                               | 3,517                                     | 137                                    | 3,654               | —        | 181           | 4                      | 6,390           |
| 13 | Annuity Income.....                                  | 1,064                                     | 332                                    | 1,396               | 5        | 48            | 9                      | 1,861           |
| 14 | Estate Income.....                                   | 2,202                                     | 43                                     | 2,245               | 250      | 228           | 21                     | 3,191           |
| 15 | Other Investment Income.....                         | 427                                       | 17                                     | 444                 | —        | 5             | 4                      | 799             |
| 16 | Miscellaneous Income.....                            | 587                                       | 84                                     | 671                 | —        | 44            | 345                    | 3,173           |
| 17 | Total-Investment Income Assessed.....                | 41,956                                    | 3,003                                  | 44,959              | 288      | 1,850         | 485                    | 70,934          |
| 18 | <b>Total Income Assessed</b> .....                   | 52,766                                    | 24,908                                 | 77,674              | 415      | 10,661        | 1,257                  | 1,593,770       |
| 19 | <b>Total Exemptions and Deductions Claimed</b> ..... | 79,365                                    | 41,770                                 | 121,135             | 639      | 20,307        | 5,544                  | 2,320,981       |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.



**TABLE 4**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes by Cities or Place of Residence**  
(All money figures in thousands of dollars)

|    |  | Newfoundland |                 |            | Prince Edward Island |                 |           |
|----|--|--------------|-----------------|------------|----------------------|-----------------|-----------|
|    |  | St. John's   | All Other Areas | Total†     | Charlotte-town       | All Other Areas | Total†    |
| 1  | Number of <b>Taxable Returns</b> .....         | 14,870       | 26,650          | 41,520     | 3,800                | 3,300           | 7,100     |
|    | <b>Sources of Income</b>                       |              |                 |            |                      |                 |           |
| 2  | Wages and Salaries.....                        | \$ 41,780    | \$ 80,310       | \$ 122,090 | \$ 8,678             | \$ 6,855        | \$ 15,533 |
| 3  | Business Income.....                           | 3,697        | 4,053           | 7,750      | 1,246                | 1,686           | 2,932     |
| 4  | Professional Income.....                       | 1,500        | 823             | 2,323      | 486                  | 164             | 649       |
| 5  | Commission Income.....                         | 547          | 179             | 727        | 221                  | 76              | 297       |
| 6  | Farm Income.....                               | 8            | 7               | 15         | 2                    | 286             | 289       |
| 7  | Old Age Pension Income.....                    | 106          | 64              | 169        | 58                   | 26              | 84        |
| 8  | Total-Earned Income Assessed.....              | 47,638       | 85,436          | 133,074    | 10,691               | 9,093           | 19,784    |
| 9  | Dividends.....                                 | 937          | 425             | 1,362      | 229                  | 148             | 376       |
| 10 | Bond and Bank Interest.....                    | 620          | 271             | 891        | 141                  | 136             | 278       |
| 11 | Net Rental Income.....                         | 297          | 185             | 482        | 104                  | 59              | 163       |
| 12 | Mortgage Interest.....                         | 63           | 38              | 102        | 60                   | 64              | 124       |
| 13 | Annuity Income.....                            | 21           | 3               | 23         | 14                   | —               | 14        |
| 14 | Estate Income.....                             | 422          | 18              | 440        | 22                   | —               | 22        |
| 15 | Other Investment Income.....                   | 49           | 1               | 50         | 1                    | 1               | 2         |
| 16 | Miscellaneous Income.....                      | 30           | 82              | 112        | —                    | 16              | 16        |
| 17 | Total-Investment Income Assessed.....          | 2,439        | 1,023           | 3,462      | 571                  | 424             | 995       |
| 18 | <b>Total Income Assessed</b> .....             | 50,077       | 86,459          | 136,536    | 11,262               | 9,517           | 20,779    |
|    | <b>Exemptions and Deductions Claimed</b>       |              |                 |            |                      |                 |           |
| 19 | Personal Exemptions.....                       | 25,847       | 49,922          | 75,769     | 6,144                | 5,492           | 11,636    |
| 20 | Pension Fund Deductions.....                   | 286          | 733             | 1,019      | 189                  | 80              | 269       |
| 21 | Union Dues.....                                | 63           | 196             | 259        | 19                   | 12              | 30        |
| 22 | Donations.....                                 | 504          | 835             | 1,339      | 171                  | 145             | 316       |
| 23 | Medical Expenses.....                          | 181          | 107             | 287        | 112                  | 63              | 176       |
| 24 | Other Deductions.....                          | 163          | 239             | 403        | 72                   | 97              | 169       |
| 25 | <b>Total Exemptions and Deductions Claimed</b> | 27,044       | 52,032          | 79,076     | 6,707                | 5,889           | 12,596    |
| 26 | <b>Net Taxable Income Assessed</b> .....       | 23,033       | 34,427          | 57,460     | 4,555                | 3,628           | 8,183     |
| 27 | <b>Tax Payable</b> .....                       | 5,133        | 6,937           | 12,070     | 904                  | 723             | 1,627     |
|    | <b>Number of Taxable Returns</b>               |              |                 |            |                      |                 |           |
| 1  | Under \$1,000.....                             | *            | 170             | 230        | *                    | *               | *         |
| 2  | \$1,000- 1,500.....                            | 1,850        | 3,250           | 5,100      | 760                  | 630             | 1,390     |
| 3  | 1,500- 2,000.....                              | 1,790        | 2,210           | 4,000      | 560                  | 480             | 1,040     |
| 4  | 2,000- 2,500.....                              | 2,170        | 2,950           | 5,120      | 590                  | 430             | 1,020     |
| 5  | 2,500- 3,000.....                              | 2,900        | 4,100           | 7,000      | 510                  | 560             | 1,070     |
| 6  | 3,000- 3,500.....                              | 2,200        | 4,750           | 6,950      | 490                  | 400             | 890       |
| 7  | 3,500- 4,000.....                              | 1,210        | 3,390           | 4,600      | 270                  | 240             | 510       |
| 8  | 4,000- 4,500.....                              | 770          | 2,140           | 2,910      | 110                  | *               | 200       |
| 9  | 4,500- 5,000.....                              | 420          | 1,180           | 1,600      | 120                  | 130             | 250       |
| 10 | 5,000- 6,000.....                              | 520          | 1,410           | 1,930      | 170                  | *               | 230       |
| 11 | 6,000- 7,000.....                              | 210          | 480             | 690        | *                    | *               | *         |
| 12 | 7,000- 8,000.....                              | 130          | 230             | 360        | *                    | *               | 110       |
| 13 | 8,000- 9,000.....                              | 100          | 100             | 200        | *                    | *               | *         |
| 14 | 9,000- 10,000.....                             | *            | *               | 160        | *                    | *               | *         |
| 15 | 10,000- 15,000.....                            | 240          | 100             | 340        | *                    | *               | 120       |
| 16 | Over 15,000.....                               | 210          | 120             | 330        | *                    | *               | *         |
| 17 | <b>Total Number of Taxable Returns</b> .....   | 14,870       | 26,650          | 41,520     | 3,800                | 3,300           | 7,100     |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.



**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR—CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

|    |  | Nova Scotia                 |                                  |                            |          |                       |            |
|----|--|-----------------------------|----------------------------------|----------------------------|----------|-----------------------|------------|
|    |  | Halifax<br>and<br>Dartmouth | New<br>Glasgow<br>and<br>Trenton | Sydney<br>and<br>Glace Bay | Truro    | All<br>Other<br>Areas | Total†     |
| 1  | Number of <b>Taxable Returns</b> .....         | 33,750                      | 3,130                            | 13,610                     | 3,260    | 45,320                | 99,070     |
|    | <b>Sources of Income</b>                       |                             |                                  |                            |          |                       |            |
| 2  | Wages and Salaries.....                        | \$ 90,221                   | \$ 8,421                         | \$ 39,556                  | \$ 8,497 | \$ 113,811            | \$ 260,506 |
| 3  | Business Income.....                           | 5,605                       | 699                              | 3,248                      | 563      | 9,437                 | 19,553     |
| 4  | Professional Income.....                       | 2,097                       | 391                              | 554                        | 541      | 2,387                 | 5,971      |
| 5  | Commission Income.....                         | 1,656                       | 128                              | 314                        | 217      | 1,338                 | 3,652      |
| 6  | Farm Income.....                               | 2                           | —                                | 69                         | 62       | 188                   | 317        |
| 7  | Old Age Pension Income.....                    | 338                         | 29                               | 116                        | 24       | 411                   | 917        |
| 8  | Total-Earned Income Assessed.....              | 99,915                      | 9,668                            | 43,857                     | 9,904    | 127,572               | 290,916    |
| 9  | Dividends.....                                 | 2,936                       | 404                              | 428                        | 307      | 2,149                 | 6,224      |
| 10 | Bond and Bank Interest.....                    | 976                         | 84                               | 369                        | 108      | 879                   | 2,416      |
| 11 | Net Rental Income.....                         | 868                         | 10                               | 339                        | 17       | 719                   | 1,952      |
| 12 | Mortgage Interest.....                         | 135                         | 15                               | 14                         | 5        | 201                   | 369        |
| 13 | Annuity Income.....                            | 53                          | 8                                | —                          | —        | 141                   | 202        |
| 14 | Estate Income.....                             | 1,316                       | 157                              | 92                         | 140      | 392                   | 2,098      |
| 15 | Other Investment Income.....                   | 41                          | 2                                | 33                         | 3        | 89                    | 168        |
| 16 | Miscellaneous Income.....                      | 51                          | 6                                | 22                         | 27       | 86                    | 193        |
| 17 | Total-Investment Income Assessed.....          | 6,376                       | 686                              | 1,297                      | 607      | 4,656                 | 13,622     |
| 18 | <b>Total Income Assessed</b> .....             | 106,291                     | 10,354                           | 45,154                     | 10,511   | 132,228               | 304,538    |
|    | <b>Exemptions and Deductions Claimed</b>       |                             |                                  |                            |          |                       |            |
| 19 | Personal Exemptions.....                       | 54,896                      | 5,742                            | 25,527                     | 5,559    | 80,784                | 172,508    |
| 20 | Pension Fund Deductions.....                   | 1,405                       | 61                               | 253                        | 163      | 1,326                 | 3,208      |
| 21 | Union Dues.....                                | 182                         | 28                               | 248                        | 24       | 465                   | 948        |
| 22 | Donations.....                                 | 1,171                       | 130                              | 671                        | 98       | 1,389                 | 3,459      |
| 23 | Medical Expenses.....                          | 760                         | 87                               | 219                        | 60       | 581                   | 1,706      |
| 24 | Other Deductions.....                          | 621                         | 46                               | 86                         | 99       | 635                   | 1,487      |
| 25 | <b>Total Exemptions and Deductions Claimed</b> | 59,035                      | 6,094                            | 27,004                     | 6,003    | 85,180                | 183,316    |
| 26 | <b>Net Taxable Income Assessed</b> .....       | 47,256                      | 4,260                            | 18,150                     | 4,508    | 47,048                | 121,222    |
| 27 | <b>Tax Payable</b> .....                       | 9,634                       | 880                              | 4,246                      | 938      | 9,227                 | 24,925     |
|    | <b>Number of Taxable Returns</b>               |                             |                                  |                            |          |                       |            |
| 1  | Under \$1,000.....                             | 320                         | *                                | *                          | *        | 300                   | 660        |
| 2  | \$1,000- 1,500.....                            | 4,400                       | 310                              | 1,370                      | 540      | 6,310                 | 12,930     |
| 3  | 1,500- 2,000.....                              | 5,000                       | 360                              | 1,030                      | 400      | 5,260                 | 12,050     |
| 4  | 2,000- 2,500.....                              | 4,770                       | 430                              | 1,330                      | 420      | 6,870                 | 13,820     |
| 5  | 2,500- 3,000.....                              | 5,630                       | 500                              | 2,510                      | 440      | 8,980                 | 18,060     |
| 6  | 3,000- 3,500.....                              | 5,180                       | 560                              | 3,450                      | 390      | 7,750                 | 17,330     |
| 7  | 3,500- 4,000.....                              | 2,680                       | 320                              | 1,850                      | 350      | 3,940                 | 9,140      |
| 8  | 4,000- 4,500.....                              | 1,730                       | 240                              | 850                        | 270      | 2,200                 | 5,290      |
| 9  | 4,500- 5,000.....                              | 1,020                       | 100                              | 410                        | 120      | 1,310                 | 2,960      |
| 10 | 5,000- 6,000.....                              | 990                         | 110                              | 340                        | 160      | 890                   | 2,490      |
| 11 | 6,000- 7,000.....                              | 660                         | *                                | 130                        | *        | 460                   | 1,350      |
| 12 | 7,000- 8,000.....                              | 360                         | *                                | *                          | *        | 360                   | 840        |
| 13 | 8,000- 9,000.....                              | 190                         | *                                | *                          | —        | 180                   | 490        |
| 14 | 9,000-10,000.....                              | 110                         | *                                | *                          | *        | 110                   | 270        |
| 15 | 10,000-15,000.....                             | 410                         | *                                | *                          | *        | 220                   | 760        |
| 16 | Over15,000.....                                | 300                         | *                                | *                          | *        | 180                   | 630        |
| 17 | <b>Total Number of Taxable Returns</b>         | 33,750                      | 3,130                            | 13,610                     | 3,260    | 45,320                | 99,070     |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.

**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes By Cities or Place of Residence**  
(All money figures in thousands of dollars)

|   | New Brunswick    |           |               |                       |            |    |
|---|------------------|-----------|---------------|-----------------------|------------|----|
|   | Frederic-<br>ton | Moncton   | Saint<br>John | All<br>Other<br>Areas | Total†     |    |
| Number of <b>Taxable Returns</b> .....            | 4,660            | 11,310    | 17,840        | 34,750                | 68,560     | 1  |
| <b>Sources of Income</b>                          |                  |           |               |                       |            |    |
| Wages and Salaries.....                           | \$ 11,923        | \$ 30,443 | \$ 45,764     | \$ 91,832             | \$ 179,962 | 2  |
| Business Income.....                              | 1,230            | 1,079     | 3,809         | 6,144                 | 12,261     | 3  |
| Professional Income.....                          | 487              | 1,253     | 1,159         | 1,236                 | 4,135      | 4  |
| Commission Income.....                            | 323              | 590       | 1,137         | 886                   | 2,937      | 5  |
| Farm Income.....                                  | 25               | —         | 13            | 171                   | 133        | 6  |
| Old Age Pension Income.....                       | 40               | 102       | 193           | 218                   | 553        | 7  |
| Total-Earned Income Assessed.....                 | 13,978           | 33,467    | 52,049        | 100,487               | 199,981    | 8  |
| Dividends.....                                    | 190              | 419       | 958           | 1,149                 | 2,715      | 9  |
| Bond and Bank Interest.....                       | 182              | 172       | 673           | 1,114                 | 2,140      | 10 |
| Net Rental Income.....                            | 14               | 264       | 221           | 204                   | 703        | 11 |
| Mortgage Interest.....                            | 45               | 63        | 81            | 242                   | 432        | 12 |
| Annuity Income.....                               | 23               | 26        | 44            | 29                    | 123        | 13 |
| Estate Income.....                                | 170              | 88        | 243           | 168                   | 669        | 14 |
| Other Investment Income.....                      | 3                | 173       | 17            | 85                    | 278        | 15 |
| Miscellaneous Income.....                         | 16               | 25        | 81            | 20                    | 142        | 16 |
| Total-Investment Income Assessed.....             | 643              | 1,230     | 2,318         | 3,011                 | 7,202      | 17 |
| <b>Total Income Assessed</b> .....                | 14,621           | 34,697    | 54,367        | 103,498               | 207,183    | 18 |
| <b>Exemptions and Deductions Claimed</b>          |                  |           |               |                       |            |    |
| Personal Exemptions.....                          | 7,639            | 18,949    | 29,438        | 60,965                | 116,992    | 19 |
| Pension Fund Deductions.....                      | 230              | 575       | 784           | 1,441                 | 3,029      | 20 |
| Union Dues.....                                   | 16               | 89        | 114           | 249                   | 469        | 21 |
| Donations.....                                    | 206              | 569       | 798           | 1,552                 | 3,125      | 22 |
| Medical Expenses.....                             | 129              | 325       | 515           | 668                   | 1,636      | 23 |
| Other Deductions.....                             | 52               | 193       | 102           | 494                   | 841        | 24 |
| <b>Total Exemptions and Deductions Claimed</b> .. | 8,272            | 20,700    | 31,751        | 65,369                | 126,092    | 25 |
| <b>Net Taxable Income Assessed</b> .....          | 6,349            | 13,997    | 22,616        | 38,129                | 81,091     | 26 |
| <b>Tax Payable</b> .....                          | 1,216            | 2,765     | 4,826         | 7,677                 | 16,484     | 27 |
| <b>Number of Taxable Returns</b>                  |                  |           |               |                       |            |    |
| Under \$1,000.....                                | *                | *         | 100           | 270                   | 410        | 1  |
| \$1,000- 1,500.....                               | 570              | 1,270     | 2,520         | 5,080                 | 9,440      | 2  |
| 1,500- 2,000.....                                 | 790              | 1,840     | 2,360         | 4,800                 | 9,790      | 3  |
| 2,000- 2,500.....                                 | 620              | 1,310     | 2,740         | 4,370                 | 9,040      | 4  |
| 2,500- 3,000.....                                 | 660              | 1,900     | 3,270         | 5,720                 | 11,550     | 5  |
| 3,000- 3,500.....                                 | 670              | 1,860     | 2,710         | 5,400                 | 10,640     | 6  |
| 3,500- 4,000.....                                 | 340              | 1,370     | 1,480         | 3,670                 | 6,860      | 7  |
| 4,000- 4,500.....                                 | 230              | 470       | 830           | 1,600                 | 3,130      | 8  |
| 4,500- 5,000.....                                 | 240              | 360       | 560           | 1,240                 | 2,400      | 9  |
| 5,000- 6,000.....                                 | 180              | 440       | 520           | 1,350                 | 2,490      | 10 |
| 6,000- 7,000.....                                 | 170              | 120       | 290           | 460                   | 1,040      | 11 |
| 7,000- 8,000.....                                 | *                | *         | *             | 220                   | 440        | 12 |
| 8,000- 9,000.....                                 | *                | *         | 100           | 160                   | 340        | 13 |
| 9,000-10,000.....                                 | *                | *         | *             | *                     | 220        | 14 |
| 10,000-15,000.....                                | *                | 100       | 140           | 250                   | 530        | 15 |
| Over 15,000.....                                  | *                | *         | 120           | *                     | 240        | 16 |
| <b>Total Number of Taxable Returns</b> .....      | 4,660            | 11,310    | 17,840        | 34,750                | 68,560     | 17 |

\*Less than 100; included in total but not shown separately.

Bold italic figures denote net loss.

†Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes by Cities or Place of Residence**  
(All money figures in thousands of dollars)

|  |  | Quebec                    |                 |                    |           |           |           |           |
|--|--|---------------------------|-----------------|--------------------|-----------|-----------|-----------|-----------|
|  |  | Cap<br>de la<br>Madeleine | Chicou-<br>timi | Drum-<br>mondville | Granby    | Hull      | Jonquiere | Levis     |
| 1  | Number of <b>Taxable</b> Returns.....          | 3,450                     | 5,320           | 5,570              | 4,870     | 13,280    | 4,150     | 4,330     |
| <b>Sources of Income</b>                 |  |                           |                 |                    |           |           |           |           |
| 2  | Wages and Salaries.....                        | \$ 10,403                 | \$ 15,216       | \$ 14,490          | \$ 11,686 | \$ 35,376 | \$ 13,143 | \$ 12,179 |
| 3  | Business Income.....                           | 577                       | 1,286           | 1,242              | 550       | 1,542     | 511       | 1,231     |
| 4  | Professional Income.....                       | 39                        | 569             | 480                | 130       | 337       | 239       | 129       |
| 5  | Commission Income.....                         | 48                        | 238             | 253                | 292       | 323       | 77        | 98        |
| 6  | Farm Income.....                               | —                         | —               | —                  | —         | 17        | —         | —         |
| 7  | Old Age Pension Income.....                    | —                         | 24              | 7                  | 25        | 30        | 19        | 15        |
| 8  | Total-Earned Income Assessed.....              | 11,067                    | 17,333          | 16,472             | 12,683    | 37,625    | 13,989    | 13,652    |
| 9  | Dividends.....                                 | 2                         | 39              | 69                 | 94        | 102       | 12        | 130       |
| 10                                       | Bond and Bank Interest.....                    | 25                        | 25              | 21                 | 56        | 46        | 27        | 140       |
| 11                                       | Net Rental Income.....                         | 14                        | 133             | 31                 | 112       | 143       | 16        | 135       |
| 12                                       | Mortgage Interest.....                         | 16                        | 41              | 29                 | 224       | 58        | 1         | 25        |
| 13                                       | Annuity Income.....                            | —                         | —               | —                  | —         | —         | —         | —         |
| 14                                       | Estate Income.....                             | 2                         | 33              | 85                 | 42        | —         | —         | —         |
| 15                                       | Other Investment Income.....                   | —                         | 24              | —                  | —         | 7         | 1         | —         |
| 16                                       | Miscellaneous Income.....                      | —                         | —               | 3                  | 53        | 52        | —         | —         |
| 17                                       | Total-Investment Income Assessed.....          | 59                        | 295             | 238                | 581       | 408       | 57        | 430       |
| 18                                       | <b>Total Income Assessed</b> .....             | 11,126                    | 17,628          | 16,710             | 13,264    | 38,033    | 14,046    | 14,082    |
| <b>Exemptions and Deductions Claimed</b> |  |                           |                 |                    |           |           |           |           |
| 19                                       | Personal Exemptions.....                       | 6,550                     | 10,290          | 10,097             | 7,662     | 22,673    | 8,498     | 7,968     |
| 20                                       | Pension Fund Deductions.....                   | 207                       | 207             | 237                | 99        | 582       | 261       | 109       |
| 21                                       | Union Dues.....                                | 38                        | 39              | 28                 | 37        | 86        | 42        | 44        |
| 22                                       | Donations.....                                 | 879                       | 1,260           | 705                | 694       | 1,055     | 1,136     | 1,188     |
| 23                                       | Medical Expenses.....                          | 64                        | 187             | 119                | 156       | 299       | 139       | 66        |
| 24                                       | Other Deductions.....                          | 4                         | 25              | 27                 | 76        | 97        | 18        | 68        |
| 25                                       | <b>Total Exemptions and Deductions Claimed</b> | 7,742                     | 12,008          | 11,213             | 8,724     | 24,792    | 10,094    | 9,443     |
| 26                                       | <b>Net Taxable Income Assessed</b> .....       | 3,384                     | 5,620           | 5,497              | 4,540     | 13,241    | 3,952     | 4,639     |
| 27                                       | <b>Tax Payable</b> .....                       | 647                       | 1,194           | 1,104              | 859       | 2,603     | 758       | 964       |
| <b>Number of Taxable Returns</b>         |  |                           |                 |                    |           |           |           |           |
| 1  | Under \$1,000.....                             | —                         | *               | —                  | —         | *         | —         | —         |
| 2  | \$1,000- 1,500.....                            | 380                       | 550             | 490                | 570       | 1,780     | 280       | 500       |
| 3  | 1,500- 2,000.....                              | 480                       | 520             | 800                | 1,000     | 1,810     | 370       | 440       |
| 4  | 2,000- 2,500.....                              | 270                       | 370             | 930                | 920       | 1,840     | 230       | 440       |
| 5  | 2,500- 3,000.....                              | 390                       | 800             | 1,120              | 990       | 2,560     | 450       | 810       |
| 6  | 3,000- 3,500.....                              | 480                       | 1,030           | 1,060              | 600       | 2,150     | 800       | 820       |
| 7  | 3,500- 4,000.....                              | 550                       | 1,200           | 480                | 290       | 1,330     | 1,110     | 560       |
| 8  | 4,000- 4,500.....                              | 400                       | 390             | 250                | 150       | 820       | 510       | 230       |
| 9  | 4,500- 5,000.....                              | 210                       | 200             | *                  | *         | 400       | 190       | 180       |
| 10                                       | 5,000- 6,000.....                              | 190                       | *               | 180                | 120       | 260       | 100       | 180       |
| 11                                       | 6,000- 7,000.....                              | *                         | *               | *                  | *         | 110       | *         | *         |
| 12                                       | 7,000- 8,000.....                              | —                         | *               | *                  | *         | *         | *         | *         |
| 13                                       | 8,000- 9,000.....                              | —                         | *               | —                  | *         | *         | —         | *         |
| 14                                       | 9,000- 10,000.....                             | *                         | *               | —                  | *         | *         | —         | *         |
| 15                                       | 10,000- 15,000.....                            | *                         | *               | *                  | *         | *         | *         | *         |
| 16                                       | Over 15,000.....                               | —                         | *               | *                  | —         | *         | —         | *         |
| 17                                       | <b>Total Number of Taxable Returns</b> .....   | 3,450                     | 5,320           | 5,570              | 4,870     | 13,280    | 4,150     | 4,330     |

\*Less than 100; included in total but not shown separately.



**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| Quebec—(Continued) |            |                  |               |           |                     |            |           |                   |                 |                  |    |
|--------------------|------------|------------------|---------------|-----------|---------------------|------------|-----------|-------------------|-----------------|------------------|----|
| Montreal           | Quebec     | St.<br>Hyacinthe | St.<br>Jerome | St. Johns | Shawinigan<br>Falls | Sherbrooke | Sorel     | Thetford<br>Mines | Three<br>Rivers | Valley-<br>field |    |
| 452,510            | 43,280     | 3,970            | 3,420         | 5,210     | 6,710               | 11,550     | 3,890     | 3,580             | 9,220           | 5,140            | 1  |
| \$ 1,317,437       | \$ 114,032 | \$ 8,504         | \$ 8,401      | \$ 14,505 | \$ 20,379           | \$ 29,615  | \$ 11,332 | \$ 10,929         | \$ 27,292       | \$ 13,041        | 2  |
| 96,195             | 12,624     | 1,387            | 783           | 1,221     | 792                 | 2,259      | 648       | 617               | 2,317           | 1,430            | 3  |
| 32,533             | 5,021      | 569              | 97            | 91        | 359                 | 801        | 67        | 219               | 734             | 389              | 4  |
| 38,219             | 2,784      | 156              | 39            | 154       | 103                 | 714        | 14        | —                 | 403             | 60               | 5  |
| 332                | 2          | —                | —             | —         | —                   | 45         | —         | —                 | —               | —                | 6  |
| 2,962              | 341        | 51               | 5             | 52        | 15                  | 70         | 5         | 26                | 24              | 11               | 7  |
| 1,487,678          | 134,804    | 10,667           | 9,325         | 16,023    | 21,648              | 33,414     | 12,066    | 11,791            | 30,770          | 14,931           | 8  |
| 48,718             | 3,182      | 97               | 45            | 323       | 102                 | 428        | 31        | 8                 | 254             | 33               | 9  |
| 14,493             | 1,336      | 104              | 25            | 48        | 51                  | 339        | 26        | 36                | 157             | 54               | 10 |
| 23,020             | 1,213      | 456              | 276           | 70        | 216                 | 541        | 111       | 51                | 640             | 42               | 11 |
| 4,966              | 626        | 11               | 74            | 17        | 44                  | 381        | 12        | —                 | 62              | 47               | 12 |
| 519                | 56         | 7                | —             | 3         | —                   | 16         | —         | —                 | 10              | 3                | 13 |
| 21,155             | 2,105      | 31               | —             | 76        | 8                   | 781        | 1         | —                 | 65              | 234              | 14 |
| 2,099              | 23         | —                | —             | —         | —                   | —          | —         | 2                 | 1               | —                | 15 |
| 5,487              | 32         | 6                | 4             | 23        | —                   | 69         | —         | —                 | 7               | —                | 16 |
| 120,457            | 8,573      | 712              | 424           | 560       | 421                 | 2,555      | 181       | 97                | 1,196           | 413              | 17 |
| 1,608,135          | 143,377    | 11,379           | 9,749         | 16,583    | 22,069              | 35,969     | 12,247    | 11,888            | 31,966          | 15,344           | 18 |
| 754,021            | 71,455     | 6,324            | 5,662         | 9,025     | 13,123              | 19,661     | 6,982     | 7,020             | 16,728          | 8,767            | 19 |
| 16,681             | 1,880      | 46               | 35            | 101       | 406                 | 245        | 53        | 69                | 523             | 80               | 20 |
| 3,221              | 261        | 27               | 26            | 53        | 76                  | 68         | 34        | 36                | 68              | 38               | 21 |
| 49,300             | 11,335     | 705              | 530           | 964       | 1,784               | 1,846      | 923       | 1,016             | 2,201           | 955              | 22 |
| 13,809             | 1,076      | 147              | 91            | 145       | 218                 | 337        | 60        | 72                | 256             | 118              | 23 |
| 5,910              | 402        | 18               | 30            | 6         | 10                  | 225        | 5         | —                 | 18              | 7                | 24 |
| 842,942            | 86,409     | 7,267            | 6,374         | 10,294    | 15,617              | 22,382     | 8,057     | 8,213             | 19,794          | 9,965            | 25 |
| 765,193            | 56,968     | 4,112            | 3,375         | 6,289     | 6,452               | 13,587     | 4,190     | 3,675             | 12,172          | 5,379            | 26 |
| 174,340            | 12,960     | 842              | 763           | 1,331     | 1,219               | 2,848      | 801       | 733               | 2,744           | 1,142            | 27 |
| 2,930              | *          | *                | —             | *         | —                   | *          | *         | —                 | *               | —                | 1  |
| 44,610             | 7,210      | 740              | 460           | 490       | 790                 | 1,710      | 370       | 240               | 1,210           | 490              | 2  |
| 53,810             | 6,030      | 730              | 610           | 650       | 500                 | 1,970      | 270       | 290               | 1,070           | 1,020            | 3  |
| 62,410             | 5,490      | 730              | 690           | 630       | 440                 | 1,510      | 350       | 160               | 930             | 730              | 4  |
| 74,510             | 6,930      | 550              | 630           | 1,170     | 820                 | 2,030      | 910       | 380               | 1,190           | 880              | 5  |
| 69,660             | 5,880      | 350              | 500           | 1,040     | 1,360               | 1,470      | 890       | 1,190             | 1,310           | 890              | 6  |
| 46,780             | 3,630      | 230              | 240           | 480       | 1,330               | 800        | 470       | 890               | 1,110           | 520              | 7  |
| 28,520             | 2,110      | 140              | *             | 190       | 670                 | 580        | 220       | 160               | 750             | 230              | 8  |
| 17,880             | 1,160      | 140              | *             | 220       | 270                 | 290        | 140       | 120               | 430             | 100              | 9  |
| 18,690             | 1,690      | 110              | *             | 100       | 260                 | 520        | 100       | *                 | 600             | *                | 10 |
| 9,100              | 860        | *                | *             | *         | 120                 | 190        | *         | *                 | 210             | *                | 11 |
| 5,180              | 510        | *                | *             | *         | *                   | *          | *         | *                 | *               | —                | 12 |
| 3,740              | 420        | *                | —             | *         | *                   | *          | *         | *                 | *               | *                | 13 |
| 2,710              | 190        | *                | —             | *         | *                   | *          | *         | —                 | *               | *                | 14 |
| 6,050              | 630        | *                | *             | *         | *                   | 210        | *         | *                 | 130             | *                | 15 |
| 5,930              | 490        | *                | *             | *         | —                   | *          | —         | *                 | *               | *                | 16 |
| 452,510            | 43,280     | 3,970            | 3,420         | 5,210     | 6,710               | 11,550     | 3,890     | 3,580             | 9,220           | 5,140            | 17 |

Bold italic figures denote net loss.

\*Less than 100; included in total but not shown separately.

**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes by Cities or Place of Residence**  
(All money figures in thousands of dollars)

|    |  | Quebec—(Concluded)    |                  | Ontario       |               |                |                 |               |
|----|--|-----------------------|------------------|---------------|---------------|----------------|-----------------|---------------|
|    |  | All<br>Other<br>Areas | Total†           | Barrie        | Belleville    | Brant-<br>ford | Brock-<br>ville | Chatham       |
| 1  | Number of Taxable Returns.....                 | 186,110               | 775,560          | 4,310         | 7,370         | 16,810         | 4,690           | 7,930         |
|    | <b>Sources of Income</b>                       |                       |                  |               |               |                |                 |               |
| 2  | Wages and Salaries.....                        | \$ 499,468            | \$ 2,187,429     | \$ 10,519     | \$ 21,332     | \$ 46,732      | \$ 13,879       | \$ 21,859     |
| 3  | Business Income.....                           | 46,773                | 173,984          | 1,586         | 2,027         | 2,898          | 604             | 2,377         |
| 4  | Professional Income.....                       | 7,053                 | 49,853           | 459           | 992           | 796            | 244             | 541           |
| 5  | Commission Income.....                         | 5,355                 | 49,330           | 325           | 303           | 620            | 311             | 219           |
| 6  | Farm Income.....                               | 1,224                 | 1,531            | 38            | —             | 256            | —               | 60            |
| 7  | Old Age Pension Income.....                    | 630                   | 4,314            | 25            | 66            | 146            | 62              | 73            |
| 8  | Total-Earned Income Assessed.....              | 560,503               | 2,466,441        | 12,952        | 24,720        | 51,448         | 15,100          | 25,129        |
| 9  | Dividends.....                                 | 4,411                 | 58,081           | 196           | 273           | 979            | 809             | 430           |
| 10 | Bond and Bank Interest.....                    | 2,169                 | 19,176           | 119           | 185           | 344            | 195             | 138           |
| 11 | Net Rental Income.....                         | 3,022                 | 30,243           | 89            | 203           | 396            | 198             | 402           |
| 12 | Mortgage Interest.....                         | 1,333                 | 7,969            | 28            | 48            | 215            | 31              | 120           |
| 13 | Annuity Income.....                            | 54                    | 666              | 15            | 18            | 35             | 20              | 4             |
| 14 | Estate Income.....                             | 1,941                 | 26,559           | 25            | 36            | 305            | 40              | 211           |
| 15 | Other Investment Income.....                   | 84                    | 2,241            | 38            | 80            | 5              | —               | —             |
| 16 | Miscellaneous Income.....                      | 377                   | 6,113            | 86            | 3             | 21             | 63              | 7             |
| 17 | Total-Investment Income Assessed.....          | 13,391                | 151,048          | 596           | 846           | 2,300          | 1,356           | 1,312         |
| 18 | <b>Total Income Assessed.....</b>              | <b>573,894</b>        | <b>2,617,489</b> | <b>13,548</b> | <b>25,566</b> | <b>53,748</b>  | <b>16,456</b>   | <b>26,441</b> |
|    | <b>Exemptions and Deductions Claimed</b>       |                       |                  |               |               |                |                 |               |
| 19 | Personal Exemptions.....                       | 330,267               | 1,322,774        | 6,881         | 12,233        | 27,526         | 7,708           | 13,274        |
| 20 | Pension Fund Deductions.....                   | 6,141                 | 27,962           | 206           | 370           | 450            | 165             | 271           |
| 21 | Union Dues.....                                | 1,241                 | 5,462            | 24            | 47            | 150            | 37              | 58            |
| 22 | Donations.....                                 | 24,615                | 103,091          | 91            | 237           | 591            | 150             | 231           |
| 23 | Medical Expenses.....                          | 4,534                 | 21,892           | 101           | 264           | 504            | 193             | 322           |
| 24 | Other Deductions.....                          | 2,230                 | 9,177            | 113           | 248           | 87             | 186             | 62            |
| 25 | <b>Total Exemptions and Deductions Claimed</b> | <b>369,028</b>        | <b>1,490,358</b> | <b>7,416</b>  | <b>13,399</b> | <b>29,308</b>  | <b>8,439</b>    | <b>14,218</b> |
| 26 | <b>Net Taxable Income Assessed.....</b>        | <b>204,866</b>        | <b>1,127,131</b> | <b>6,132</b>  | <b>12,167</b> | <b>24,440</b>  | <b>8,017</b>    | <b>12,223</b> |
| 27 | <b>Tax Payable.....</b>                        | <b>40,952</b>         | <b>248,804</b>   | <b>1,358</b>  | <b>2,587</b>  | <b>5,111</b>   | <b>1,707</b>    | <b>2,445</b>  |
|    | <b>Number of Taxable Returns</b>               |                       |                  |               |               |                |                 |               |
| 1  | Under \$1,000.....                             | 420                   | 3,560            | *             | *             | 100            | *               | *             |
| 2  | \$1,000- 1,500.....                            | 26,740                | 89,610           | 570           | 620           | 1,660          | 200             | 730           |
| 3  | 1,500- 2,000.....                              | 22,110                | 94,480           | 560           | 840           | 2,000          | 600             | 730           |
| 4  | 2,000- 2,500.....                              | 23,830                | 102,900          | 670           | 1,000         | 2,470          | 550             | 950           |
| 5  | 2,500- 3,000.....                              | 28,450                | 125,570          | 640           | 1,070         | 3,070          | 1,040           | 1,300         |
| 6  | 3,000- 3,500.....                              | 29,780                | 121,260          | 590           | 1,130         | 2,820          | 810             | 1,390         |
| 7  | 3,500- 4,000.....                              | 21,630                | 83,630           | 460           | 870           | 1,890          | 480             | 920           |
| 8  | 4,000- 4,500.....                              | 11,120                | 47,530           | 260           | 500           | 1,040          | 350             | 700           |
| 9  | 4,500- 5,000.....                              | 6,810                 | 28,930           | 210           | 350           | 450            | 200             | 400           |
| 10 | 5,000- 6,000.....                              | 7,000                 | 30,360           | 190           | 440           | 520            | 180             | 350           |
| 11 | 6,000- 7,000.....                              | 3,020                 | 14,230           | *             | 260           | 250            | 130             | 140           |
| 12 | 7,000- 8,000.....                              | 1,730                 | 8,060            | *             | *             | 180            | *               | 120           |
| 13 | 8,000- 9,000.....                              | 940                   | 5,450            | *             | *             | 100            | *               | *             |
| 14 | 9,000- 10,000.....                             | 600                   | 3,760            | —             | *             | *              | *               | *             |
| 15 | 10,000- 15,000.....                            | 1,290                 | 8,770            | *             | *             | 140            | *               | *             |
| 16 | Over 15,000.....                               | 640                   | 7,460            | *             | *             | *              | *               | *             |
| 17 | <b>Total Number of Taxable Returns.....</b>    | <b>186,110</b>        | <b>775,560</b>   | <b>4,310</b>  | <b>7,370</b>  | <b>16,810</b>  | <b>4,690</b>    | <b>7,930</b>  |

†Money figures may not add to total due to rounding.

\*Less than 100; included in total but not shown separately.

**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes by Cities or Place of Residence**  
(All money figures in thousands of dollars)

| Ontario—(Continued) |                                     |           |           |            |           |                  |                              |            |                  |              |    |
|---------------------|-------------------------------------|-----------|-----------|------------|-----------|------------------|------------------------------|------------|------------------|--------------|----|
| Cornwall            | Ft.<br>William<br>and Pt.<br>Arthur | Galt      | Guelph    | Hamilton   | Kingston  | Kirkland<br>Lake | Kitchener<br>and<br>Waterloo | London     | Niagara<br>Falls | North<br>Bay |    |
| 9,160               | 27,990                              | 7,940     | 11,160    | 96,980     | 13,680    | 4,140            | 27,740                       | 42,740     | 17,050           | 5,960        | 1  |
| \$ 24,895           | \$ 82,371                           | \$ 23,044 | \$ 29,258 | \$ 288,359 | \$ 36,751 | \$ 12,593        | \$ 76,396                    | \$ 115,235 | \$ 53,619        | \$ 18,156    | 2  |
| 1,535               | 4,474                               | 1,459     | 2,378     | 20,238     | 2,380     | 656              | 6,282                        | 8,243      | 4,457            | 1,216        | 3  |
| 350                 | 1,359                               | 651       | 1,090     | 8,142      | 1,176     | 188              | 2,051                        | 4,916      | 701              | 614          | 4  |
| 309                 | 809                                 | 316       | 400       | 5,101      | 589       | 356              | 1,299                        | 2,965      | 440              | 328          | 5  |
| —                   | 67                                  | 13        | 18        | 679        | 18        | —                | 290                          | 164        | 74               | 72           | 6  |
| 29                  | 126                                 | 63        | 85        | 747        | 143       | 5                | 222                          | 370        | 123              | 19           | 7  |
| 27,118              | 89,206                              | 25,520    | 33,229    | 323,266    | 41,057    | 13,798           | 86,540                       | 131,893    | 59,414           | 20,405       | 8  |
| 133                 | 445                                 | 882       | 618       | 5,394      | 713       | 196              | 627                          | 2,315      | 132              | 198          | 9  |
| 216                 | 292                                 | 145       | 400       | 2,518      | 280       | 17               | 619                          | 1,653      | 176              | 82           | 10 |
| 296                 | 449                                 | 263       | 316       | 2,932      | 688       | 133              | 690                          | 1,562      | 740              | 62           | 11 |
| 26                  | 80                                  | 37        | 173       | 1,262      | 185       | 27               | 296                          | 712        | 219              | 17           | 12 |
| 5                   | 42                                  | 7         | 135       | 200        | 94        | —                | 45                           | 158        | 10               | —            | 13 |
| 42                  | 172                                 | —         | 359       | 2,185      | 444       | 9                | 634                          | 1,689      | 58               | 18           | 14 |
| 6                   | 16                                  | —         | 1         | 259        | 33        | 1                | 11                           | 161        | 7                | 5            | 15 |
| 33                  | 38                                  | 6         | 17        | 311        | 40        | —                | 101                          | 272        | 39               | 1            | 16 |
| 757                 | 1,534                               | 1,340     | 2,019     | 15,061     | 2,477     | 383              | 3,023                        | 8,522      | 1,381            | 383          | 17 |
| 27,875              | 90,740                              | 26,860    | 35,248    | 338,327    | 43,534    | 14,181           | 89,563                       | 140,415    | 60,795           | 20,788       | 18 |
| 15,814              | 46,917                              | 13,055    | 17,369    | 155,989    | 21,859    | 7,537            | 42,787                       | 66,790     | 28,308           | 10,122       | 19 |
| 375                 | 1,427                               | 170       | 316       | 2,860      | 696       | 163              | 645                          | 2,049      | 692              | 531          | 20 |
| 97                  | 317                                 | 56        | 98        | 901        | 86        | 12               | 192                          | 309        | 182              | 54           | 21 |
| 303                 | 602                                 | 273       | 379       | 3,210      | 439       | 133              | 1,274                        | 1,567      | 425              | 182          | 22 |
| 237                 | 788                                 | 188       | 414       | 2,678      | 463       | 86               | 700                          | 1,107      | 649              | 185          | 23 |
| 71                  | 419                                 | 14        | 68        | 725        | 148       | 16               | 206                          | 1,120      | 161              | 208          | 24 |
| 16,897              | 50,470                              | 13,756    | 18,644    | 166,363    | 23,691    | 7,947            | 45,804                       | 72,942     | 30,417           | 11,282       | 25 |
| 10,978              | 40,270                              | 13,104    | 16,604    | 171,964    | 19,843    | 6,234            | 43,759                       | 67,473     | 30,378           | 9,506        | 26 |
| 2,125               | 7,855                               | 2,906     | 3,436     | 36,710     | 3,983     | 1,257            | 9,235                        | 14,230     | 6,277            | 1,983        | 27 |
| *                   | 240                                 | *         | 150       | 1,050      | *         | *                | 350                          | 610        | 140              | *            | 1  |
| 930                 | 2,590                               | 560       | 1,100     | 7,950      | 1,710     | 400              | 2,390                        | 3,760      | 1,220            | 510          | 2  |
| 1,250               | 2,680                               | 850       | 1,650     | 9,440      | 1,810     | 280              | 3,550                        | 5,950      | 1,420            | 530          | 3  |
| 1,460               | 2,980                               | 1,120     | 1,700     | 12,340     | 1,650     | 450              | 4,120                        | 6,190      | 1,610            | 830          | 4  |
| 1,300               | 4,670                               | 1,530     | 1,940     | 13,110     | 1,910     | 660              | 4,870                        | 7,180      | 2,150            | 1,040        | 5  |
| 1,430               | 5,470                               | 1,490     | 1,920     | 15,150     | 2,090     | 880              | 4,360                        | 6,210      | 2,760            | 850          | 6  |
| 1,060               | 3,580                               | 980       | 930       | 13,720     | 1,820     | 640              | 3,310                        | 4,380      | 2,890            | 650          | 7  |
| 770                 | 2,190                               | 610       | 520       | 9,110      | 960       | 250              | 1,830                        | 2,710      | 1,870            | 460          | 8  |
| 300                 | 1,130                               | 200       | 350       | 5,330      | 560       | 180              | 760                          | 1,660      | 1,160            | 270          | 9  |
| 350                 | 1,210                               | 180       | 300       | 4,690      | 470       | 170              | 890                          | 1,730      | 920              | 380          | 10 |
| 130                 | 590                                 | 110       | 200       | 1,560      | 160       | *                | 380                          | 660        | 350              | 150          | 11 |
| *                   | 160                                 | *         | *         | 910        | 150       | *                | 140                          | 460        | 190              | *            | 12 |
| *                   | 130                                 | *         | *         | 450        | *         | —                | 120                          | 260        | 120              | *            | 13 |
| *                   | *                                   | *         | *         | 430        | *         | *                | 180                          | 600        | *                | *            | 14 |
| *                   | 210                                 | *         | 130       | 930        | 100       | *                | 270                          | —          | 150              | *            | 15 |
| *                   | 100                                 | *         | 100       | 810        | *         | *                | 220                          | 380        | *                | *            | 16 |
| 9,160               | 27,990                              | 7,940     | 11,160    | 96,980     | 13,680    | 4,140            | 27,740                       | 42,740     | 17,050           | 5,960        | 17 |

\*Less than 100; included in total but not shown separately.

Bold italic figures denote net loss.



**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes by Cities or Place of Residence**  
(All money figures in thousands of dollars)

|  |  | Ontario—(Continued) |               |                |               |               |                |               |
|--|--|---------------------|---------------|----------------|---------------|---------------|----------------|---------------|
|  |  | Orillia             | Oshawa        | Ottawa         | Owen Sound    | Peterborough  | St. Catharines | St. Thomas    |
| 1  | Number of Taxable Returns.....                 | 3,770               | 17,810        | 78,030         | 4,940         | 13,110        | 21,220         | 6,400         |
| <b>Sources of Income</b>                 |  |                     |               |                |               |               |                |               |
| 2  | Wages and Salaries.....                        | \$ 8,984            | \$ 56,917     | \$ 224,388     | \$ 12,607     | \$ 36,590     | \$ 66,213      | \$ 19,515     |
| 3  | Business Income.....                           | 1,480               | 3,337         | 14,264         | 1,036         | 2,677         | 4,877          | 1,038         |
| 4  | Professional Income.....                       | 594                 | 322           | 5,721          | 202           | 1,045         | 1,237          | 482           |
| 5  | Commission Income.....                         | 265                 | 591           | 5,040          | 240           | 386           | 915            | 362           |
| 6  | Farm Income.....                               | —                   | 43            | 278            | —             | —             | 82             | 100           |
| 7  | Old Age Pension Income.....                    | 32                  | 74            | 791            | 43            | 145           | 208            | 75            |
| 8  | Total-Earned Income Assessed.....              | 11,355              | 61,198        | 250,482        | 14,128        | 40,843        | 73,532         | 21,572        |
| 9  | Dividends.....                                 | 302                 | 747           | 6,482          | 663           | 641           | 645            | 330           |
| 10                                       | Bond and Bank Interest.....                    | 81                  | 241           | 2,382          | 77            | 371           | 365            | 221           |
| 11                                       | Net Rental Income.....                         | 29                  | 411           | 3,477          | 168           | 293           | 414            | 147           |
| 12                                       | Mortgage Interest.....                         | 36                  | 150           | 818            | 37            | 82            | 300            | 112           |
| 13                                       | Annuity Income.....                            | 2                   | 40            | 167            | 4             | 34            | 36             | 5             |
| 14                                       | Estate Income.....                             | 43                  | 43            | 3,144          | 169           | 115           | 444            | 143           |
| 15                                       | Other Investment Income.....                   | 13                  | —             | 2,172          | 2             | 12            | 40             | 54            |
| 16                                       | Miscellaneous Income.....                      | —                   | 6             | 456            | 4             | 10            | 250            | 14            |
| 17                                       | Total-Investment Income Assessed.....          | 506                 | 1,638         | 19,098         | 1,124         | 1,558         | 2,494          | 1,026         |
| 18                                       | <b>Total Income Assessed.....</b>              | <b>11,861</b>       | <b>62,836</b> | <b>269,580</b> | <b>15,252</b> | <b>42,401</b> | <b>76,026</b>  | <b>22,598</b> |
| <b>Exemptions and Deductions Claimed</b> |  |                     |               |                |               |               |                |               |
| 19                                       | Personal Exemptions.....                       | 6,380               | 29,982        | 121,110        | 8,260         | 21,616        | 35,869         | 10,969        |
| 20                                       | Pension Fund Deductions.....                   | 92                  | 350           | 5,894          | 161           | 522           | 641            | 472           |
| 21                                       | Union Dues.....                                | 13                  | 278           | 332            | 42            | 116           | 207            | 90            |
| 22                                       | Donations.....                                 | 153                 | 498           | 3,876          | 161           | 466           | 695            | 244           |
| 23                                       | Medical Expenses.....                          | 111                 | 626           | 2,786          | 133           | 473           | 827            | 223           |
| 24                                       | Other Deductions.....                          | 32                  | 80            | 1,209          | 242           | 51            | 94             | 376           |
| 25                                       | <b>Total Exemptions and Deductions Claimed</b> | <b>6,781</b>        | <b>31,814</b> | <b>135,207</b> | <b>8,999</b>  | <b>23,244</b> | <b>38,333</b>  | <b>12,374</b> |
| 26                                       | <b>Net Taxable Income Assessed.....</b>        | <b>5,080</b>        | <b>31,022</b> | <b>134,373</b> | <b>6,253</b>  | <b>19,157</b> | <b>37,693</b>  | <b>10,224</b> |
| 27                                       | <b>Tax Payable.....</b>                        | <b>1,014</b>        | <b>6,327</b>  | <b>29,359</b>  | <b>1,146</b>  | <b>3,680</b>  | <b>7,855</b>   | <b>1,978</b>  |
| <b>Number of Taxable Returns</b>         |  |                     |               |                |               |               |                |               |
| 1  | Under \$1,000.....                             | *                   | *             | 760            | *             | *             | 160            | —             |
| 2  | \$1,000— 1,500.....                            | 400                 | 950           | 6,650          | 460           | 1,040         | 1,460          | 470           |
| 3  | 1,500— 2,000.....                              | 480                 | 1,320         | 10,080         | 690           | 1,400         | 1,630          | 680           |
| 4  | 2,000— 2,500.....                              | 700                 | 1,890         | 12,090         | 790           | 1,740         | 2,110          | 770           |
| 5  | 2,500— 3,000.....                              | 720                 | 2,200         | 13,440         | 850           | 2,150         | 3,150          | 940           |
| 6  | 3,000— 3,500.....                              | 560                 | 3,830         | 9,850          | 780           | 2,060         | 3,990          | 850           |
| 7  | 3,500— 4,000.....                              | 260                 | 3,140         | 7,300          | 520           | 2,090         | 3,100          | 850           |
| 8  | 4,000— 4,500.....                              | *                   | 2,030         | 5,250          | 230           | 1,050         | 2,080          | 460           |
| 9  | 4,500— 5,000.....                              | 140                 | 870           | 3,250          | 190           | 620           | 1,290          | 360           |
| 10                                       | 5,000— 6,000.....                              | 120                 | 670           | 3,740          | 140           | 450           | 930            | 480           |
| 11                                       | 6,000— 7,000.....                              | 110                 | 310           | 1,850          | *             | 100           | 480            | 250           |
| 12                                       | 7,000— 8,000.....                              | *                   | 170           | 1,060          | *             | 120           | 280            | 140           |
| 13                                       | 8,000— 9,000.....                              | *                   | *             | 660            | *             | *             | 110            | *             |
| 14                                       | 9,000— 10,000.....                             | *                   | *             | 430            | *             | *             | 100            | *             |
| 15                                       | 10,000— 15,000.....                            | *                   | 120           | 880            | *             | *             | 210            | *             |
| 16                                       | Over 15,000.....                               | *                   | 110           | 740            | *             | *             | 140            | *             |
| 17                                       | <b>Total Number of Taxable Returns.....</b>    | <b>3,770</b>        | <b>17,810</b> | <b>78,030</b>  | <b>4,940</b>  | <b>13,110</b> | <b>21,220</b>  | <b>6,400</b>  |

Bold italic figures denote net loss.

\*Less than 100; included in total but not shown separately.

**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes by Cities or Place of Residence**  
(All money figures in thousands of dollars)

| Ontario—(Concluded) |                  |           |                          |                                   |             |           |            |           |                 |             |
|---------------------|------------------|-----------|--------------------------|-----------------------------------|-------------|-----------|------------|-----------|-----------------|-------------|
| Sarnia              | Sault Ste. Marie | Stratford | Sudbury and Copper Cliff | Timmins, Porcupine and Schumacher | Toronto     | Welland   | Windsor    | Woodstock | All Other Areas | Total†      |
| 13,980              | 15,950           | 6,430     | 20,130                   | 8,560                             | 515,950     | 10,410    | 51,060     | 5,670     | 374,890         | 1,473,960   |
| \$ 47,167           | \$ 52,550        | \$ 17,886 | \$ 66,267                | \$ 23,869                         | \$1,511,798 | \$ 32,247 | \$ 162,351 | \$ 15,018 | \$1,032,778     | \$4,262,142 |
| 2,624               | 4,462            | 1,165     | 3,524                    | 1,402                             | 119,943     | 1,354     | 8,992      | 1,842     | 99,249          | 336,075     |
| 666                 | 1,183            | 567       | 1,594                    | 1,284                             | 45,474      | 860       | 3,428      | 367       | 18,689          | 107,983     |
| 435                 | 512              | 371       | 826                      | 407                               | 40,392      | 297       | 1,684      | 186       | 15,070          | 82,670      |
| 38                  | 28               | 35        | 12                       | 30                                | 562         | 30        | 90         | 17        | 30,303          | 33,284      |
| 78                  | 106              | 82        | 84                       | 14                                | 4,593       | 50        | 196        | 64        | 2,531           | 11,474      |
| 51,008              | 58,841           | 20,106    | 72,307                   | 27,006                            | 1,722,762   | 34,838    | 176,741    | 17,494    | 1,198,620       | 4,833,628   |
| 634                 | 123              | 393       | 479                      | 181                               | 46,954      | 267       | 857        | 264       | 16,247          | 90,549      |
| 248                 | 202              | 277       | 172                      | 65                                | 16,573      | 153       | 591        | 124       | 8,311           | 37,829      |
| 318                 | 126              | 261       | 705                      | 7                                 | 18,155      | 230       | 1,653      | 114       | 5,413           | 41,327      |
| 228                 | 55               | 41        | 273                      | 53                                | 7,473       | 70        | 304        | 79        | 4,916           | 18,505      |
| 40                  | 32               | 11        | 6                        | 10                                | 1,614       | 25        | 50         | 22        | 578             | 3,464       |
| 93                  | 18               | 224       | 94                       | 64                                | 10,688      | 47        | 445        | 136       | 6,457           | 28,596      |
| 4                   | 35               | —         | 151                      | 5                                 | 1,367       | 7         | 26         | 19        | 646             | 5,176       |
| 18                  | 20               | 56        | 39                       | —                                 | 2,521       | 13        | 131        | 20        | 1,085           | 5,680       |
| 1,583               | 611              | 1,263     | 1,919                    | 371                               | 105,345     | 812       | 4,057      | 778       | 43,653          | 231,126     |
| 52,591              | 59,452           | 21,369    | 74,226                   | 27,377                            | 1,828,107   | 35,650    | 180,798    | 18,272    | 1,242,273       | 5,064,754   |
| 23,811              | 28,114           | 10,848    | 34,828                   | 15,269                            | 777,576     | 17,559    | 84,529     | 9,227     | 643,324         | 2,373,440   |
| 794                 | 381              | 357       | 447                      | 189                               | 20,709      | 294       | 1,265      | 129       | 13,104          | 57,186      |
| 134                 | 269              | 69        | 360                      | 41                                | 3,622       | 121       | 688        | 44        | 3,055           | 12,101      |
| 455                 | 442              | 257       | 601                      | 222                               | 16,176      | 354       | 1,401      | 178       | 11,402          | 47,671      |
| 677                 | 390              | 197       | 441                      | 151                               | 13,505      | 305       | 1,292      | 228       | 9,281           | 40,524      |
| 169                 | 74               | 93        | 127                      | 27                                | 11,312      | 40        | 302        | 40        | 5,215           | 23,334      |
| 26,040              | 29,670           | 11,821    | 36,804                   | 15,899                            | 842,900     | 18,673    | 89,477     | 9,846     | 685,381         | 2,554,256   |
| 26,551              | 29,782           | 9,548     | 37,422                   | 11,478                            | 985,207     | 16,977    | 91,321     | 8,426     | 556,892         | 2,510,498   |
| 5,252               | 6,330            | 1,954     | 7,863                    | 2,379                             | 218,928     | 3,416     | 18,123     | 1,721     | 114,585         | 535,116     |
| 100                 | 120              | *         | 110                      | *                                 | 9,870       | *         | 380        | —         | 2,920           | 17,720      |
| 960                 | 1,060            | 550       | 1,380                    | 700                               | 43,990      | 570       | 3,380      | 530       | 34,670          | 126,120     |
| 1,090               | 1,030            | 650       | 1,360                    | 740                               | 60,510      | 780       | 4,010      | 650       | 38,530          | 159,770     |
| 1,330               | 1,280            | 840       | 1,530                    | 1,350                             | 74,890      | 1,480     | 5,090      | 860       | 50,060          | 198,890     |
| 1,430               | 1,920            | 1,100     | 2,240                    | 2,010                             | 78,650      | 1,560     | 6,650      | 1,090     | 62,620          | 230,200     |
| 1,800               | 2,720            | 1,140     | 2,590                    | 1,430                             | 73,140      | 1,650     | 9,120      | 1,030     | 59,330          | 225,220     |
| 1,920               | 2,810            | 1,070     | 4,730                    | 830                               | 55,010      | 1,840     | 9,500      | 650       | 46,010          | 180,210     |
| 1,650               | 1,940            | 330       | 3,120                    | 570                               | 36,720      | 1,030     | 4,790      | 310       | 28,310          | 114,070     |
| 1,330               | 1,270            | 150       | 1,050                    | 230                               | 22,650      | 580       | 2,800      | 100       | 16,200          | 66,590      |
| 1,310               | 980              | 210       | 950                      | 370                               | 22,540      | 510       | 2,740      | 140       | 16,870          | 66,120      |
| 460                 | 250              | 100       | 450                      | *                                 | 10,940      | 150       | 950        | *         | 7,270           | 29,110      |
| 170                 | 140              | *         | 160                      | *                                 | 6,470       | *         | 490        | *         | 3,470           | 15,600      |
| 120                 | *                | *         | *                        | *                                 | 3,960       | *         | 260        | *         | 2,070           | 9,090       |
| 130                 | *                | *         | *                        | *                                 | 2,220       | *         | 190        | *         | 1,550           | 6,830       |
| 110                 | *                | —         | 170                      | *                                 | 7,660       | *         | 330        | *         | 2,880           | 15,220      |
| *                   | 200              | *         | 120                      | *                                 | 6,730       | *         | 380        | *         | 2,130           | 13,200      |
| 13,980              | 15,950           | 6,430     | 20,130                   | 8,560                             | 515,950     | 10,410    | 51,060     | 5,670     | 374,890         | 1,473,960   |

Bold italic figures denote net loss.

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes by Cities or Place of Residence**  
(All money figures in thousands of dollars)

|    |  | Manitoba  |                             |            |                       |            | Saskatchewan |                  |
|----|--|-----------|-----------------------------|------------|-----------------------|------------|--------------|------------------|
|    |  | Brandon   | The Pas<br>and<br>Flin Flon | Winnipeg   | All<br>Other<br>Areas | Total†     | Moose<br>Jaw | Prince<br>Albert |
| 1  | Number of <b>Taxable Returns</b> .....         | 6,310     | 4,490                       | 123,490    | 33,840                | 168,130    | 8,370        | 5,280            |
|    | <b>Sources of Income</b>                       |           |                             |            |                       |            |              |                  |
| 2  | Wages and Salaries.....                        | \$ 16,423 | \$ 16,186                   | \$ 342,595 | \$ 69,117             | \$ 444,321 | \$ 22,276    | \$ 14,540        |
| 3  | Business Income.....                           | 1,469     | 295                         | 22,320     | 11,828                | 35,912     | 2,083        | 1,071            |
| 4  | Professional Income.....                       | 697       | 356                         | 10,734     | 1,324                 | 13,109     | 266          | 538              |
| 5  | Commission Income.....                         | 316       | 37                          | 7,223      | 566                   | 8,143      | 188          | 31               |
| 6  | Farm Income.....                               | 468       | 23                          | 703        | 11,851                | 13,045     | 1,817        | 405              |
| 7  | Old Age Pension Income.....                    | 48        | 3                           | 809        | 223                   | 1,084      | 171          | 34               |
| 8  | Total-Earned Income Assessed.....              | 19,421    | 16,900                      | 384,384    | 94,909                | 515,614    | 26,801       | 16,619           |
| 9  | Dividends.....                                 | 87        | 45                          | 7,413      | 497                   | 8,041      | 256          | 114              |
| 10 | Bond and Bank Interest.....                    | 114       | 27                          | 2,341      | 799                   | 3,281      | 221          | 60               |
| 11 | Net Rental Income.....                         | 351       | 10                          | 4,063      | 1,141                 | 5,545      | 867          | 107              |
| 12 | Mortgage Interest.....                         | 13        | —                           | 692        | 234                   | 938        | 76           | 29               |
| 13 | Annuity Income.....                            | 9         | 1                           | 188        | 32                    | 230        | 7            | 3                |
| 14 | Estate Income.....                             | 30        | —                           | 2,512      | 245                   | 2,787      | 160          | 7                |
| 15 | Other Investment Income.....                   | 6         | 17                          | 1,103      | 79                    | 1,206      | 134          | 12               |
| 16 | Miscellaneous Income.....                      | 24        | —                           | 256        | 123                   | 404        | 48           | 12               |
| 17 | Total-Investment Income Assessed.....          | 634       | 80                          | 18,568     | 3,150                 | 22,432     | 1,769        | 344              |
| 18 | <b>Total Income Assessed</b> .....             | 20,055    | 16,980                      | 402,952    | 98,059                | 538,046    | 28,570       | 16,963           |
|    | <b>Exemptions and Deductions Claimed</b>       |           |                             |            |                       |            |              |                  |
| 19 | Personal Exemptions.....                       | 10,486    | 8,113                       | 198,675    | 55,697                | 272,971    | 14,237       | 9,014            |
| 20 | Pension Fund Deductions.....                   | 395       | 414                         | 7,680      | 1,352                 | 9,840      | 502          | 355              |
| 21 | Union Dues.....                                | 46        | 41                          | 1,055      | 168                   | 1,310      | 95           | 58               |
| 22 | Donations.....                                 | 155       | 99                          | 4,016      | 752                   | 5,021      | 223          | 125              |
| 23 | Medical Expenses.....                          | 229       | 195                         | 3,786      | 550                   | 4,761      | 234          | 131              |
| 24 | Other Deductions.....                          | 255       | 83                          | 2,985      | 551                   | 3,875      | 314          | 146              |
| 25 | <b>Total Exemptions and Deductions Claimed</b> | 11,566    | 8,945                       | 218,197    | 59,070                | 297,778    | 15,605       | 9,829            |
| 26 | <b>Net Taxable Income Assessed</b> .....       | 8,489     | 8,035                       | 184,755    | 38,989                | 240,268    | 12,965       | 7,134            |
| 27 | <b>Tax Payable</b> .....                       | 1,785     | 1,606                       | 39,798     | 7,659                 | 50,848     | 2,600        | 1,380            |
|    | <b>Number of Taxable Returns</b>               |           |                             |            |                       |            |              |                  |
| 1  | Under \$1,000.....                             | *         | *                           | 1,200      | 440                   | 1,710      | *            | *                |
| 2  | \$1,000- 1,500.....                            | 790       | 220                         | 13,680     | 5,130                 | 19,820     | 730          | 470              |
| 3  | 1,500- 2,000.....                              | 640       | 310                         | 16,750     | 4,520                 | 22,220     | 1,060        | 610              |
| 4  | 2,000- 2,500.....                              | 1,030     | 330                         | 17,260     | 5,310                 | 23,930     | 900          | 570              |
| 5  | 2,500- 3,000.....                              | 1,170     | 350                         | 22,130     | 5,810                 | 29,460     | 1,460        | 990              |
| 6  | 3,000- 3,500.....                              | 880       | 430                         | 18,120     | 4,790                 | 24,220     | 1,260        | 980              |
| 7  | 3,500- 4,000.....                              | 570       | 900                         | 12,310     | 2,580                 | 16,360     | 800          | 670              |
| 8  | 4,000- 4,500.....                              | 330       | 940                         | 6,610      | 1,750                 | 9,630      | 520          | 330              |
| 9  | 4,500- 5,000.....                              | 190       | 450                         | 3,880      | 1,060                 | 5,580      | 380          | 200              |
| 10 | 5,000- 6,000.....                              | 310       | 400                         | 4,620      | 1,020                 | 6,350      | 600          | 150              |
| 11 | 6,000- 7,000.....                              | 140       | *                           | 1,940      | 450                   | 2,570      | 250          | 130              |
| 12 | 7,000- 8,000.....                              | *         | *                           | 1,190      | 300                   | 1,600      | 110          | *                |
| 13 | 8,000- 9,000.....                              | *         | —                           | 820        | 180                   | 1,020      | *            | *                |
| 14 | 9,000- 10,000.....                             | *         | *                           | 520        | 160                   | 710        | *            | *                |
| 15 | 10,000- 15,000.....                            | *         | *                           | 1,340      | 260                   | 1,700      | 100          | *                |
| 16 | Over 15,000.....                               | *         | *                           | 1,120      | *                     | 1,250      | *            | *                |
| 17 | <b>Total Number of Taxable Returns</b> .....   | 6,310     | 4,490                       | 123,490    | 33,840                | 168,130    | 8,370        | 5,280            |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.



TABLE 4 — (Cont'd)

## 1953 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

| Saskatchewan—(Concluded) |                          |                 |            | Alberta    |            |            |              |                 |            |    |
|--------------------------|--------------------------|-----------------|------------|------------|------------|------------|--------------|-----------------|------------|----|
| Regina                   | Saskatoon and Sutherland | All Other Areas | Total†     | Calgary    | Edmonton   | Lethbridge | Medicine Hat | All Other Areas | Total†     |    |
| 30,100                   | 20,420                   | 82,680          | 146,850    | 58,990     | 74,290     | 8,350      | 5,110        | 81,790          | 228,530    | 1  |
| \$ 81,289                | \$ 52,438                | \$ 118,635      | \$ 289,178 | \$ 170,497 | \$ 215,217 | \$ 20,473  | \$ 11,845    | \$ 167,030      | \$ 585,062 | 2  |
| 6,229                    | 6,847                    | 27,953          | 44,183     | 14,092     | 13,952     | 3,002      | 1,977        | 26,230          | 59,252     | 3  |
| 2,272                    | 2,080                    | 5,388           | 10,544     | 5,157      | 5,704      | 825        | 575          | 3,494           | 15,754     | 4  |
| 1,234                    | 749                      | 1,421           | 3,623      | 5,962      | 5,383      | 565        | 101          | 1,795           | 13,806     | 5  |
| 2,165                    | 2,265                    | 118,388         | 125,040    | 2,422      | 1,722      | 1,494      | 1,177        | 58,945          | 65,761     | 6  |
| 238                      | 186                      | 1,374           | 2,003      | 507        | 286        | 68         | 44           | 602             | 1,508      | 7  |
| 93,427                   | 64,565                   | 273,159         | 474,571    | 198,637    | 242,264    | 26,427     | 15,719       | 258,096         | 741,143    | 8  |
| 953                      | 421                      | 833             | 2,578      | 4,677      | 2,547      | 359        | 80           | 1,671           | 9,334      | 9  |
| 535                      | 273                      | 2,050           | 3,139      | 1,194      | 1,013      | 300        | 95           | 1,354           | 3,957      | 10 |
| 2,458                    | 1,265                    | 8,973           | 13,669     | 3,101      | 2,306      | 463        | 311          | 2,804           | 8,984      | 11 |
| 62                       | 178                      | 437             | 781        | 945        | 510        | 62         | 55           | 426             | 1,999      | 12 |
| 118                      | 45                       | 67              | 240        | 118        | 55         | 2          | 11           | 37              | 222        | 13 |
| 376                      | 129                      | 886             | 1,558      | 1,085      | 800        | 103        | —            | 337             | 2,325      | 14 |
| 351                      | 60                       | 303             | 861        | 5          | 69         | —          | 1            | 54              | 129        | 15 |
| 82                       | 43                       | 565             | 750        | 425        | 698        | 25         | 6            | 113             | 1,267      | 16 |
| 4,935                    | 2,414                    | 14,114          | 23,576     | 11,550     | 7,998      | 1,314      | 559          | 6,796           | 28,217     | 17 |
| 98,362                   | 66,979                   | 287,273         | 498,147    | 210,187    | 250,262    | 27,741     | 16,278       | 264,892         | 769,360    | 18 |
| 45,799                   | 32,918                   | 144,986         | 246,954    | 94,326     | 118,099    | 13,855     | 8,527        | 138,964         | 373,770    | 19 |
| 1,660                    | 1,030                    | 2,601           | 6,148      | 2,935      | 3,018      | 373        | 239          | 2,520           | 9,085      | 20 |
| 226                      | 176                      | 394             | 948        | 309        | 504        | 47         | 38           | 375             | 1,274      | 21 |
| 1,052                    | 552                      | 3,034           | 4,988      | 1,440      | 1,724      | 241        | 140          | 2,245           | 5,790      | 22 |
| 967                      | 546                      | 2,056           | 3,934      | 1,399      | 1,767      | 195        | 66           | 1,100           | 4,527      | 23 |
| 438                      | 496                      | 1,450           | 2,843      | 1,047      | 1,284      | 154        | 158          | 1,606           | 4,249      | 24 |
| 50,142                   | 35,718                   | 154,521         | 265,815    | 101,456    | 126,396    | 14,865     | 9,168        | 146,810         | 398,695    | 25 |
| 48,220                   | 31,261                   | 132,752         | 232,332    | 108,731    | 123,866    | 12,876     | 7,110        | 118,082         | 370,665    | 26 |
| 9,836                    | 6,683                    | 26,077          | 46,576     | 24,041     | 25,591     | 2,731      | 1,494        | 23,372          | 77,229     | 27 |
| 340                      | 160                      | 310             | 890        | 480        | 820        | *          | *            | 780             | 2,180      | 1  |
| 2,880                    | 2,580                    | 9,100           | 15,760     | 5,220      | 7,570      | 820        | 690          | 9,300           | 23,600     | 2  |
| 4,240                    | 2,550                    | 8,940           | 17,400     | 6,800      | 9,040      | 1,090      | 560          | 8,590           | 26,080     | 3  |
| 4,590                    | 2,860                    | 10,750          | 19,670     | 8,110      | 9,790      | 1,240      | 710          | 11,250          | 31,100     | 4  |
| 5,060                    | 3,240                    | 13,360          | 24,110     | 9,540      | 11,590     | 1,400      | 1,110        | 13,380          | 37,020     | 5  |
| 3,860                    | 2,980                    | 10,700          | 19,780     | 8,710      | 10,310     | 1,370      | 640          | 12,010          | 33,040     | 6  |
| 2,630                    | 2,030                    | 8,200           | 14,330     | 6,090      | 7,430      | 800        | 370          | 8,500           | 23,190     | 7  |
| 1,800                    | 1,070                    | 4,790           | 8,510      | 3,960      | 5,260      | 430        | 260          | 5,230           | 15,140     | 8  |
| 1,280                    | 800                      | 3,640           | 6,300      | 2,480      | 3,370      | 290        | 180          | 3,910           | 10,230     | 9  |
| 1,390                    | 890                      | 4,970           | 8,000      | 2,980      | 3,900      | 310        | 300          | 3,820           | 11,310     | 10 |
| 750                      | 390                      | 2,820           | 4,340      | 1,330      | 1,770      | 130        | *            | 1,840           | 5,160      | 11 |
| 310                      | 160                      | 1,670           | 2,310      | 830        | 940        | *          | *            | 1,190           | 3,050      | 12 |
| 170                      | 120                      | 1,030           | 1,400      | 510        | 600        | *          | *            | 610             | 1,810      | 13 |
| 170                      | 140                      | 750             | 1,100      | 390        | 420        | *          | *            | 310             | 1,190      | 14 |
| 440                      | 270                      | 1,260           | 2,110      | 770        | 950        | 150        | *            | 780             | 2,690      | 15 |
| 190                      | 180                      | 390             | 840        | 790        | 530        | *          | *            | 290             | 1,740      | 16 |
| 30,100                   | 20,420                   | 82,680          | 146,850    | 58,990     | 74,290     | 8,350      | 5,110        | 81,790          | 228,530    | 17 |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and**  
**Income Classes by Cities or Place of Residence**  
(All money figures in thousands of dollars)

|  |  | British Columbia               |               |               |               |               |                         |                  |
|--|--|--------------------------------|---------------|---------------|---------------|---------------|-------------------------|------------------|
|  |  | Alberni<br>and Port<br>Alberni | Kamloops      | Kelowna       | Nanaimo       | Nelson        | New<br>West-<br>minster | Prince<br>George |
| 1  | Number of Taxable Returns.....                 | 4,900                          | 5,170         | 3,110         | 4,900         | 3,320         | 22,070                  | 3,600            |
| <b>Sources of Income</b>                 |  |                                |               |               |               |               |                         |                  |
| 2  | Wages and Salaries.....                        | \$ 15,543                      | \$ 15,387     | \$ 7,256      | \$ 14,695     | \$ 9,222      | \$ 62,935               | \$ 10,092        |
| 3  | Business Income.....                           | 950                            | 1,100         | 997           | 1,301         | 1,493         | 3,931                   | 1,350            |
| 4  | Professional Income.....                       | 449                            | 312           | 405           | 163           | 216           | 2,103                   | 334              |
| 5  | Commission Income.....                         | —                              | —             | 120           | 198           | 131           | 1,029                   | 30               |
| 6  | Farm Income.....                               | 66                             | 221           | 645           | 19            | 45            | 203                     | 1                |
| 7  | Old Age Pension Income.....                    | 14                             | 32            | 53            | 21            | 32            | 81                      | 6                |
| 8  | Total-Earned Income Assessed.....              | 17,022                         | 17,052        | 9,476         | 16,397        | 11,139        | 70,282                  | 11,813           |
| 9  | Dividends.....                                 | 64                             | 90            | 166           | 56            | 149           | 872                     | 112              |
| 10                                       | Bond and Bank Interest.....                    | 24                             | 65            | 108           | 37            | 76            | 256                     | 22               |
| 11                                       | Net Rental Income.....                         | 27                             | 112           | 118           | 103           | 73            | 464                     | 48               |
| 12                                       | Mortgage Interest.....                         | 2                              | 30            | 63            | 12            | 60            | 123                     | 50               |
| 13                                       | Annuity Income.....                            | 5                              | —             | 3             | 4             | —             | 5                       | —                |
| 14                                       | Estate Income.....                             | —                              | 81            | 64            | 41            | 40            | 771                     | —                |
| 15                                       | Other Investment Income.....                   | —                              | 51            | 1             | —             | 9             | 2                       | 289              |
| 16                                       | Miscellaneous Income.....                      | 7                              | 2             | 16            | 42            | 3             | 76                      | —                |
| 17                                       | Total-Investment Income Assessed.....          | 129                            | 431           | 539           | 295           | 410           | 2,569                   | 521              |
| 18                                       | <b>Total Income Assessed.....</b>              | <b>17,151</b>                  | <b>17,483</b> | <b>10,015</b> | <b>16,692</b> | <b>11,549</b> | <b>72,851</b>           | <b>12,334</b>    |
| <b>Exemptions and Deductions Claimed</b> |  |                                |               |               |               |               |                         |                  |
| 19                                       | Personal Exemptions.....                       | 8,656                          | 8,422         | 5,234         | 8,797         | 5,783         | 37,479                  | 5,659            |
| 20                                       | Pension Fund Deductions.....                   | 171                            | 331           | 108           | 172           | 207           | 761                     | 76               |
| 21                                       | Union Dues.....                                | 85                             | 48            | 18            | 60            | 30            | 321                     | 23               |
| 22                                       | Donations.....                                 | 72                             | 68            | 103           | 34            | 70            | 361                     | 22               |
| 23                                       | Medical Expenses.....                          | 216                            | 171           | 168           | 139           | 105           | 1,009                   | 85               |
| 24                                       | Other Deductions.....                          | 21                             | 261           | 32            | 55            | 67            | 199                     | 143              |
| 25                                       | <b>Total Exemptions and Deductions Claimed</b> | <b>9,221</b>                   | <b>9,301</b>  | <b>5,663</b>  | <b>9,257</b>  | <b>6,262</b>  | <b>40,130</b>           | <b>6,008</b>     |
| 26                                       | <b>Net Taxable Income Assessed.....</b>        | <b>7,930</b>                   | <b>8,182</b>  | <b>4,352</b>  | <b>7,435</b>  | <b>5,287</b>  | <b>32,721</b>           | <b>6,326</b>     |
| 27                                       | <b>Tax Payable.....</b>                        | <b>1,582</b>                   | <b>1,554</b>  | <b>853</b>    | <b>1,452</b>  | <b>1,040</b>  | <b>6,656</b>            | <b>1,481</b>     |
| <b>Number of Taxable Returns</b>         |  |                                |               |               |               |               |                         |                  |
| 1  | Under \$1,000.....                             | *                              | *             | *             | *             | *             | *                       | *                |
| 2  | \$1,000- 1,500.....                            | 300                            | 390           | 300           | 270           | 230           | 1,570                   | 380              |
| 3  | 1,500- 2,000.....                              | 300                            | 630           | 390           | 450           | 410           | 2,180                   | 530              |
| 4  | 2,000- 2,500.....                              | 490                            | 600           | 470           | 480           | 320           | 2,450                   | 440              |
| 5  | 2,500- 3,000.....                              | 640                            | 940           | 580           | 810           | 580           | 3,890                   | 660              |
| 6  | 3,000- 3,500.....                              | 1,020                          | 760           | 500           | 960           | 480           | 4,950                   | 510              |
| 7  | 3,500- 4,000.....                              | 750                            | 590           | 190           | 570           | 340           | 2,680                   | 340              |
| 8  | 4,000- 4,500.....                              | 520                            | 230           | 170           | 490           | 280           | 1,530                   | 180              |
| 9  | 4,500- 5,000.....                              | 330                            | 240           | 190           | 280           | 260           | 1,080                   | 140              |
| 10                                       | 5,000- 6,000.....                              | 300                            | 370           | *             | 350           | 200           | 830                     | 170              |
| 11                                       | 6,000- 7,000.....                              | 130                            | 240           | *             | *             | *             | 350                     | *                |
| 12                                       | 7,000- 8,000.....                              | *                              | *             | *             | *             | *             | *                       | *                |
| 13                                       | 8,000- 9,000.....                              | *                              | *             | *             | *             | *             | *                       | *                |
| 14                                       | 9,000- 10,000.....                             | —                              | *             | *             | —             | *             | 130                     | *                |
| 15                                       | 10,000- 15,000.....                            | —                              | *             | *             | *             | *             | *                       | *                |
| 16                                       | Over 15,000.....                               | *                              | *             | *             | *             | *             | 110                     | *                |
| 17                                       | <b>Total Number of Taxable Returns.....</b>    | <b>4,900</b>                   | <b>5,170</b>  | <b>3,110</b>  | <b>4,900</b>  | <b>3,320</b>  | <b>22,070</b>           | <b>3,600</b>     |

\*Less than 100; included in total but not shown separately.

**TABLE 4 — (Concluded)**  
**1953 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| British Columbia—(Concluded) |                    |            |           |                |                 |              |           |               |              |    |
|------------------------------|--------------------|------------|-----------|----------------|-----------------|--------------|-----------|---------------|--------------|----|
| Prince Rupert                | Trail and Rossland | Vancouver  | Victoria  | West Vancouver | All Other Areas | Total†       | Yukon     | Non-Residents | Grand Total† |    |
| 4,170                        | 7,330              | 169,320    | 34,350    | 4,530          | 93,520          | 360,290      | 3,580     | 16,380        | 3,389,530    | 1  |
| \$ 12,779                    | \$ 26,636          | \$ 497,872 | \$ 93,507 | \$ 17,540      | \$ 269,066      | \$ 1,052,529 | \$ 11,759 | \$ 38,544     | \$ 9,449,055 | 2  |
| 1,683                        | 815                | 35,067     | 6,964     | 1,483          | 25,206          | 82,340       | 279       | 2,471         | 776,992      | 3  |
| 59                           | 267                | 14,380     | 4,270     | 1,043          | 3,541           | 27,542       | 149       | 787           | 238,799      | 4  |
| 32                           | 83                 | 13,316     | 1,270     | 977            | 1,894           | 19,082       | —         | 258           | 184,525      | 5  |
| 15                           | <i>1</i>           | 1,076      | 485       | <i>3</i>       | 4,739           | 7,508        | <i>14</i> | 669           | 247,578      | 6  |
| 31                           | 11                 | 1,562      | 667       | 46             | 464             | 3,022        | 17        | 5             | 25,150       | 7  |
| 14,599                       | 27,811             | 563,273    | 107,163   | 21,086         | 304,910         | 1,192,023    | 12,190    | 42,734        | 10,922,099   | 8  |
| 51                           | 192                | 12,905     | 6,061     | 582            | 3,497           | 24,796       | 106       | 756           | 204,918      | 9  |
| 62                           | 42                 | 4,795      | 2,157     | 190            | 1,462           | 9,295        | 24        | 156           | 82,582       | 10 |
| 171                          | 119                | 5,751      | 1,600     | 278            | 1,666           | 10,531       | 28        | 2,119         | 115,746      | 11 |
| 3                            | 19                 | 1,055      | 373       | 68             | 587             | 2,445        | 5         | 94            | 33,763       | 12 |
| —                            | 6                  | 424        | 190       | 23             | 148             | 808          | —         | 39            | 6,031        | 13 |
| 5                            | 35                 | 4,479      | 2,100     | 49             | 910             | 8,575        | —         | 320           | 73,949       | 14 |
| —                            | 12                 | 780        | 119       | 27             | 116             | 1,406        | 83        | 18            | 11,618       | 15 |
| —                            | 8                  | 573        | 354       | 42             | 182             | 1,306        | —         | 32            | 16,015       | 16 |
| 292                          | 433                | 30,762     | 12,954    | 1,259          | 8,568           | 59,162       | 246       | 3,534         | 544,622      | 17 |
| 14,891                       | 28,244             | 594,035    | 120,117   | 22,345         | 313,478         | 1,251,185    | 12,436    | 46,268        | 11,466,721   | 18 |
| 6,421                        | 12,834             | 269,048    | 56,439    | 8,104          | 161,366         | 594,241      | 4,899     | 16,892        | 5,582,846    | 19 |
| 132                          | 119                | 6,795      | 1,870     | 332            | 3,482           | 14,555       | 61        | 462           | 132,824      | 20 |
| 39                           | 135                | 1,878      | 336       | 31             | 1,072           | 4,078        | 7         | 45            | 26,931       | 21 |
| 59                           | 213                | 3,311      | 822       | 123            | 1,151           | 6,409        | 27        | 142           | 181,378      | 22 |
| 151                          | 317                | 6,582      | 1,631     | 249            | 2,923           | 13,748       | 72        | 299           | 93,562       | 23 |
| 16                           | 67                 | 2,558      | 704       | 49             | 1,244           | 5,414        | —         | 282           | 52,074       | 24 |
| 6,818                        | 13,685             | 290,172    | 61,802    | 8,888          | 171,238         | 638,445      | 5,066     | 18,122        | 6,069,615    | 25 |
| 8,073                        | 14,559             | 303,863    | 58,315    | 13,457         | 142,240         | 612,740      | 7,370     | 28,146        | 5,397,106    | 26 |
| 1,622                        | 3,065              | 63,824     | 11,612    | 3,120          | 28,153          | 126,014      | 1,488     | 6,081         | 1,147,262    | 27 |
| *                            | *                  | 1,240      | 350       | *              | 580             | 2,470        | *         | 3,710         | 33,710       | 1  |
| 430                          | 390                | 14,040     | 2,590     | 240            | 7,760           | 28,890       | 330       | 2,650         | 335,640      | 2  |
| 310                          | 410                | 19,750     | 4,150     | 440            | 8,040           | 37,990       | 200       | 2,060         | 387,080      | 3  |
| 370                          | 580                | 21,760     | 4,460     | 360            | 11,070          | 43,850       | 470       | 1,600         | 451,410      | 4  |
| 520                          | 510                | 24,710     | 5,040     | 460            | 14,850          | 54,190       | 460       | 1,390         | 540,080      | 5  |
| 540                          | 1,080              | 26,220     | 5,260     | 560            | 15,540          | 58,380       | 400       | 1,010         | 519,120      | 6  |
| 530                          | 1,890              | 19,310     | 3,910     | 370            | 12,920          | 44,390       | 390       | 890           | 384,500      | 7  |
| 450                          | 1,090              | 12,780     | 3,040     | 410            | 7,780           | 28,950       | 390       | 580           | 236,330      | 8  |
| 390                          | 330                | 8,760      | 1,830     | 280            | 5,360           | 19,470       | 360       | 380           | 145,050      | 9  |
| 310                          | 550                | 8,660      | 1,590     | 470            | 5,190           | 19,070       | 310       | 630           | 149,290      | 10 |
| 100                          | 220                | 3,990      | 550       | 220            | 1,930           | 8,010        | 120       | 440           | 67,120       | 11 |
| *                            | *                  | 2,370      | 350       | 200            | 870             | 4,260        | *         | 220           | 36,880       | 12 |
| *                            | *                  | 1,360      | 370       | 100            | 400             | 2,570        | *         | 200           | 22,630       | 13 |
| *                            | *                  | 940        | 130       | *              | 430             | 1,830        | *         | 120           | 16,220       | 14 |
| *                            | *                  | 2,040      | 410       | 190            | 600             | 3,680        | *         | 320           | 36,250       | 15 |
| *                            | *                  | 1,390      | 320       | 140            | 200             | 2,290        | *         | 180           | 28,220       | 16 |
| 4,170                        | 7,330              | 169,320    | 34,350    | 4,530          | 93,520          | 360,290      | 3,580     | 16,380        | 3,389,530    | 17 |

\*Less than 100; included in total but not shown separately.

Bold italic figures denote net loss.

†Money figures may not add to total due to rounding.



TABLE 5

## 1953 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence                     | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence              | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable |
|--|---------------------------|-----------------|----------------|---------------------------------|---------------------------|-----------------|----------------|
| <b>Newfoundland</b>                    |                           |                 |                | <b>New Brunswick</b>            |                           |                 |                |
| City of St. John's.....                | 14,870                    | \$ 50,077       | \$ 5,133       | Albert.....                     | 1,070                     | \$ 3,213        | \$ 236         |
| Labrador.....                          | 1,450                     | 4,722           | 459            | Carleton.....                   | 1,540                     | 3,983           | 253            |
| All other Areas.....                   | 25,200                    | 81,737          | 6,478          | Charlotte.....                  | 2,400                     | 6,421           | 429            |
| <b>Total Newfoundland.....</b>         | <b>41,520</b>             | <b>136,536</b>  | <b>12,070</b>  | Gloucester.....                 | 3,230                     | 10,065          | 829            |
| <b>Prince Edward Island</b>            |                           |                 |                | Kent.....                       | 810                       | 1,833           | 124            |
| King's.....                            | 580                       | 1,829           | 149            | King's.....                     | 2,810                     | 9,660           | 1,017          |
| Prince.....                            | 1,960                     | 5,697           | 458            | Madawaska.....                  | 3,010                     | 9,968           | 672            |
| Summerside.....                        | 1,020                     | 3,056           | 293            | Edmundston.....                 | 2,240                     | 7,822           | 557            |
| Queen's.....                           | 4,560                     | 13,253          | 1,020          | Northumberland.....             | 3,140                     | 9,163           | 763            |
| Charlottetown.....                     | 3,800                     | 11,262          | 904            | Chatham.....                    | 650                       | 1,856           | 140            |
| <b>Total Prince Edward Island.....</b> | <b>7,100</b>              | <b>20,779</b>   | <b>1,627</b>   | Queen's.....                    | 1,400                     | 4,000           | 233            |
| <b>Nova Scotia</b>                     |                           |                 |                | Restigouche.....                | 4,170                     | 13,585          | 983            |
| Annapolis.....                         | 1,530                     | 4,071           | 262            | Campbellton.....                | 1,580                     | 5,162           | 353            |
| Antigonish.....                        | 1,000                     | 2,839           | 193            | Dalhousie.....                  | 1,170                     | 4,401           | 383            |
| Colchester.....                        | 4,210                     | 13,135          | 1,115          | St. John.....                   | 19,460                    | 59,024          | 5,149          |
| Truro.....                             | 3,260                     | 10,511          | 938            | Saint John.....                 | 17,840                    | 54,367          | 4,826          |
| Cumberland.....                        | 4,620                     | 14,053          | 1,066          | Sunbury.....                    | 350                       | 942             | 46             |
| Amherst.....                           | 1,680                     | 5,187           | 410            | Victoria.....                   | 1,300                     | 3,674           | 217            |
| Springhill.....                        | 1,480                     | 4,398           | 294            | Westmorland.....                | 16,360                    | 49,245          | 3,841          |
| Digby.....                             | 1,290                     | 3,522           | 231            | Moncton.....                    | 11,310                    | 34,697          | 2,765          |
| Guyshorough.....                       | 980                       | 2,330           | 153            | York.....                       | 7,510                     | 22,407          | 1,692          |
| Halifax.....                           | 40,670                    | 126,462         | 11,075         | Fredericton.....                | 4,660                     | 14,621          | 1,216          |
| Halifax.....                           | 33,750                    | 106,291         | 9,634          | <b>Total New Brunswick.....</b> | <b>68,560</b>             | <b>207,183</b>  | <b>16,484</b>  |
| Hants.....                             | 2,260                     | 6,127           | 397            | <b>Quebec</b>                   |                           |                 |                |
| King's.....                            | 2,790                     | 8,258           | 624            | Abitibi.....                    | 8,220                     | 25,122          | 1,765          |
| Lunenburg.....                         | 3,250                     | 9,677           | 808            | Argenteuil.....                 | 3,540                     | 11,544          | 1,195          |
| Pictou.....                            | 6,990                     | 21,040          | 1,492          | Arthabaska.....                 | 4,400                     | 10,896          | 611            |
| New Glasgow.....                       | 3,130                     | 10,354          | 880            | Victoriaville.....              | 2,940                     | 7,445           | 439            |
| Stellarton.....                        | 920                       | 2,917           | 197            | Bagot.....                      | 1,310                     | 3,402           | 206            |
| Queen's.....                           | 1,550                     | 5,298           | 431            | Beauce.....                     | 2,220                     | 6,029           | 336            |
| Sheburne.....                          | 680                       | 1,758           | 116            | Beauharnois.....                | 7,760                     | 23,803          | 1,744          |
| Yarmouth.....                          | 1,780                     | 5,855           | 582            | Valleyfield.....                | 5,140                     | 15,344          | 1,142          |
| Yarmouth.....                          | 1,170                     | 4,025           | 440            | Bellechasse.....                | 790                       | 2,050           | 103            |
| Cape Breton.....                       | 23,530                    | 74,481          | 5,983          | Berthier.....                   | 1,850                     | 5,077           | 299            |
| Sydney and Glace Bay.....              | 13,610                    | 45,154          | 4,246          | Bonaventure.....                | 1,530                     | 4,548           | 302            |
| New Waterford.....                     | 2,200                     | 6,631           | 405            | Brome.....                      | 580                       | 1,876           | 197            |
| North Sydney.....                      | 1,650                     | 5,146           | 343            | Chambly.....                    | 20,070                    | 65,555          | 5,103          |
| Sydney Mines.....                      | 1,550                     | 4,642           | 283            | Champlain.....                  | 10,040                    | 32,454          | 2,163          |
| Inverness.....                         | 780                       | 2,297           | 176            | Cap de la Madeleine.....        | 3,450                     | 11,126          | 647            |
| Richmond.....                          | 770                       | 2,238           | 140            | Grand-Mere.....                 | 2,120                     | 7,037           | 513            |
| Victoria.....                          | 390                       | 1,097           | 81             | La Tuque.....                   | 1,640                     | 5,766           | 455            |
| <b>Total Nova Scotia.....</b>          | <b>99,070</b>             | <b>304,538</b>  | <b>24,925</b>  | Charlevoix.....                 | 1,110                     | 3,639           | 268            |
|  |                           |                 |                | Chateauguay.....                | 2,490                     | 7,930           | 577            |
|  |                           |                 |                | Chicoutimi.....                 | 16,790                    | 57,626          | 3,694          |
|  |                           |                 |                | Arvida.....                     | 2,940                     | 11,171          | 856            |
|  |                           |                 |                | Chicoutimi.....                 | 5,320                     | 17,628          | 1,194          |
|  |                           |                 |                | Jonquiere.....                  | 4,150                     | 14,046          | 758            |
|  |                           |                 |                | Kenogami.....                   | 1,770                     | 6,521           | 432            |

TABLE 5 — (Cont'd)

## 1953 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence                           | Number<br>of<br>Taxpayers | Total<br>Income  | Tax<br>Payable | Place of Residence                        | Number<br>of<br>Taxpayers | Total<br>Income  | Tax<br>Payable |
|--|---------------------------|------------------|----------------|---|---------------------------|------------------|----------------|
| <b>Quebec—(Continued)</b>                    |                           |                  |                | <b>Quebec—(Concluded)</b>                 |                           |                  |                |
| Compton.....                                 | 1,590                     | \$ 4,428         | \$ 292         | St. Maurice.....                          | 16,890                    | \$ 57,297        | \$ 4,224       |
| Dorchester.....                              | 800                       | 2,014            | 130            | Shawinigan Falls.....                     | <b>6,710</b>              | <b>22,059</b>    | <b>1,219</b>   |
| Drummond.....                                | 6,290                     | 18,795           | 1,227          | Three Rivers.....                         | <b>9,220</b>              | <b>31,966</b>    | <b>2,744</b>   |
| Drummondville.....                           | <b>5,570</b>              | <b>16,710</b>    | <b>1,104</b>   | Shefford.....                             | 6,090                     | 16,502           | 1,083          |
| Frontenac.....                               | 890                       | 2,586            | 207            | Granby.....                               | <b>4,870</b>              | <b>13,264</b>    | <b>859</b>     |
| Gaspé (Magdalen Islands)...                  | 3,040                     | 8,380            | 536            | Sherbrooke.....                           | 12,860                    | 39,996           | 3,175          |
| Hochelaga, Jacques Cartier<br>and Laval..... | 452,510                   | 1,608,135        | 174,340        | Sherbrooke.....                           | <b>11,550</b>             | <b>35,969</b>    | <b>2,848</b>   |
| Montreal.....                                | <b>452,510</b>            | <b>1,608,135</b> | <b>174,340</b> | Soulanges.....                            | 870                       | 2,587            | 137            |
| Hull.....                                    | 18,260                    | 54,064           | 3,944          | Stanstead.....                            | 4,620                     | 12,782           | 874            |
| Hull.....                                    | <b>13,280</b>             | <b>38,033</b>    | <b>2,603</b>   | Magog.....                                | <b>2,270</b>              | <b>6,277</b>     | <b>394</b>     |
| Huntingdon.....                              | 1,180                     | 3,461            | 245            | Temiscouata.....                          | 2,400                     | 7,372            | 460            |
| Iberville.....                               | 1,590                     | 4,532            | 283            | Rivière du Loup.....                      | <b>1,160</b>              | <b>3,744</b>     | <b>223</b>     |
| Joliette.....                                | 3,310                     | 9,213            | 515            | Temiscamingue.....                        | 8,120                     | 26,769           | 2,194          |
| Joliette.....                                | <b>2,430</b>              | <b>6,869</b>     | <b>406</b>     | Rouyn.....                                | <b>2,560</b>              | <b>7,708</b>     | <b>567</b>     |
| Kamouraska.....                              | 740                       | 2,576            | 218            | Terrebonne.....                           | 10,010                    | 30,428           | 2,561          |
| Labelle.....                                 | 1,080                     | 3,388            | 256            | St. Jerome.....                           | <b>3,420</b>              | <b>9,749</b>     | <b>763</b>     |
| Lake St. John.....                           | 5,580                     | 17,878           | 1,040          | Two Mountains.....                        | 2,380                     | 7,873            | 600            |
| La Prairie.....                              | 2,540                     | 7,357            | 415            | Vaudreuil.....                            | 2,690                     | 10,386           | 1,026          |
| L'Assomption.....                            | 2,860                     | 7,811            | 445            | Vercheres.....                            | 2,180                     | 6,654            | 444            |
| Levis.....                                   | 7,000                     | 22,122           | 1,389          | Wolfe.....                                | 740                       | 2,167            | 134            |
| Levis.....                                   | <b>4,330</b>              | <b>14,082</b>    | <b>964</b>     | Yamaska.....                              | <b>700</b>                | <b>2,145</b>     | <b>206</b>     |
| L'Islet.....                                 | 780                       | 2,337            | 144            |   |                           |                  |                |
| Lotbinière.....                              | 990                       | 2,521            | 163            | <b>Total Quebec.....</b>                  | <b>775,560</b>            | <b>2,617,489</b> | <b>248,804</b> |
| Maskinonge.....                              | 1,020                     | 2,642            | 140            |   |                           |                  |                |
| Matane.....                                  | 3,240                     | 9,237            | 631            | <b>Ontario</b>                            |                           |                  |                |
| Megantic.....                                | 5,650                     | 18,575           | 1,163          | Algoma.....                               | 20,270                    | 73,826           | 7,658          |
| Thetford Mines.....                          | <b>3,580</b>              | <b>11,888</b>    | <b>733</b>     | Sault Ste. Marie.....                     | <b>15,950</b>             | <b>59,452</b>    | <b>6,330</b>   |
| Missisquoi.....                              | 3,630                     | 10,925           | 877            | Brant.....                                | 20,670                    | 65,542           | 6,090          |
| Montcalm.....                                | 850                       | 2,322            | 159            | Brantford.....                            | <b>16,810</b>             | <b>53,748</b>    | <b>5,111</b>   |
| Montmagny.....                               | 1,450                     | 3,579            | 219            | Bruce.....                                | 4,360                     | 12,834           | 1,036          |
| Montmorency.....                             | 2,990                     | 8,425            | 504            | Carleton.....                             | 80,670                    | 277,319          | 29,971         |
| Napierville.....                             | 500                       | 1,352            | 120            | Ottawa.....                               | <b>78,030</b>             | <b>269,580</b>   | <b>29,359</b>  |
| Nicolet.....                                 | 1,100                     | 2,609            | 135            | Cochrane.....                             | 17,980                    | 59,549           | 5,290          |
| Papineau.....                                | 2,810                     | 8,678            | 661            | Timmins, Porcupine and<br>Schumacher..... | <b>8,560</b>              | <b>27,377</b>    | <b>2,379</b>   |
| Pontiac.....                                 | 1,150                     | 3,240            | 229            | Dufferin.....                             | 1,690                     | 4,825            | 369            |
| Portneuf.....                                | 3,740                     | 11,473           | 747            | Dundas.....                               | 1,730                     | 4,831            | 381            |
| Quebec.....                                  | 48,540                    | 159,039          | 13,909         | Durham.....                               | 6,780                     | 22,005           | 1,811          |
| Quebec.....                                  | <b>43,280</b>             | <b>143,377</b>   | <b>12,960</b>  | Elgin.....                                | 10,640                    | 34,974           | 2,930          |
| Richelieu.....                               | 6,290                     | 19,939           | 1,230          | St. Thomas.....                           | <b>6,400</b>              | <b>22,598</b>    | <b>1,978</b>   |
| Sorel.....                                   | <b>3,890</b>              | <b>12,247</b>    | <b>801</b>     | Essex.....                                | 71,970                    | 257,818          | 25,695         |
| Richmond.....                                | 6,170                     | 20,833           | 1,395          | Windsor.....                              | <b>51,060</b>             | <b>180,798</b>   | <b>18,123</b>  |
| Rimouski.....                                | 3,720                     | 10,654           | 726            | Frontenac.....                            | 16,580                    | 52,619           | 4,722          |
| Rimouski.....                                | <b>1,710</b>              | <b>5,376</b>     | <b>389</b>     | Kingston.....                             | <b>13,680</b>             | <b>43,534</b>    | <b>3,983</b>   |
| Rouville.....                                | 1,990                     | 6,685            | 606            | Glengarry.....                            | 840                       | 2,239            | 137            |
| Saguenay (Anticosti Island)...               | 5,430                     | 18,184           | 1,456          | Grenville.....                            | 2,390                     | 7,040            | 498            |
| St. Hyacinthe.....                           | 4,940                     | 13,947           | 955            | Grey.....                                 | 8,900                     | 26,762           | 2,071          |
| St. Hyacinthe.....                           | <b>3,970</b>              | <b>11,379</b>    | <b>842</b>     | Owen Sound.....                           | <b>4,940</b>              | <b>15,252</b>    | <b>1,146</b>   |
| St. Johns.....                               | 6,070                     | 19,044           | 1,472          |   |                           |                  |                |
| St. Johns.....                               | <b>5,210</b>              | <b>16,583</b>    | <b>1,331</b>   |   |                           |                  |                |

TABLE 5 — (Cont'd)

## 1953 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence          | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence                     | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable |
|-----------------------------|---------------------------|-----------------|----------------|--|---------------------------|-----------------|----------------|
| <b>Ontario—(Continued)</b>  |                           |                 |                | <b>Ontario—(Concluded)</b>             |                           |                 |                |
| Haldimand.....              | 4,260                     | \$ 12,423       | \$ 981         | <i>Sudbury and Copper Cliff</i> ....   | 20,130                    | \$ 74,226       | \$ 7,863       |
| Haliburton.....             | 630                       | 1,764           | 117            | Timiskaming.....                       | 10,350                    | 33,805          | 2,753          |
| Halton.....                 | 11,360                    | 42,080          | 4,965          | <i>Kirkland Lake</i> .....             | 4,140                     | 14,181          | 1,257          |
| Hastings.....               | 16,920                    | 53,340          | 4,712          | Thunder Bay.....                       | 35,250                    | 116,133         | 10,242         |
| <i>Belleville</i> .....     | 7,370                     | 25,566          | 2,587          | <i>Fort William and Port Arthur</i> .. | 27,990                    | 90,740          | 7,855          |
| <i>Trenton</i> .....        | 2,950                     | 8,677           | 711            | Victoria.....                          | 5,000                     | 15,031          | 1,202          |
| Huron.....                  | 5,790                     | 16,263          | 1,265          | Waterloo.....                          | 47,610                    | 152,668         | 15,145         |
| Kenora (Patricia).....      | 8,570                     | 29,789          | 2,759          | <i>Galt</i> .....                      | 7,940                     | 26,860          | 2,906          |
| Kent.....                   | 17,910                    | 57,189          | 4,846          | <i>Kitchener and Waterloo</i> .....    | 27,740                    | 89,563          | 9,235          |
| <i>Chatham</i> .....        | 7,930                     | 26,441          | 2,445          | Welland.....                           | 47,990                    | 168,810         | 16,497         |
| Lambton.....                | 20,580                    | 74,607          | 7,156          | <i>Niagara Falls</i> .....             | 17,050                    | 60,795          | 6,277          |
| <i>Sarnia</i> .....         | 13,980                    | 52,591          | 5,252          | <i>Welland</i> .....                   | 10,410                    | 35,650          | 3,416          |
| Lanark.....                 | 6,620                     | 20,560          | 1,656          | Wellington.....                        | 16,660                    | 51,747          | 4,854          |
| Leeds.....                  | 8,830                     | 28,741          | 2,657          | <i>Guelph</i> .....                    | 11,160                    | 35,248          | 3,436          |
| <i>Brockville</i> .....     | 4,690                     | 16,456          | 1,708          | Wentworth.....                         | 110,820                   | 390,875         | 42,232         |
| Lennox and Addington.....   | 2,320                     | 7,072           | 491            | <i>Hamilton</i> .....                  | 96,980                    | 338,327         | 36,710         |
| Lincoln.....                | 31,190                    | 109,301         | 10,772         | York.....                              | 540,660                   | 1,917,318       | 228,538        |
| <i>St. Catharines</i> ..... | 21,220                    | 76,026          | 7,855          | <i>Toronto</i> .....                   | 515,950                   | 1,828,107       | 218,928        |
| Manitoulin.....             | 1,080                     | 2,994           | 211            | <b>Total Ontario</b> .....             | 1,473,960                 | 5,064,754       | 535,116        |
| Middlesex.....              | 52,260                    | 174,276         | 18,125         |  |                           |                 |                |
| <i>London</i> .....         | 42,740                    | 140,415         | 14,230         | <b>Manitoba</b>                        |                           |                 |                |
| Muskoka.....                | 4,030                     | 12,475          | 1,194          | Division 1.....                        | 1,170                     | 3,078           | 232            |
| Nipissing.....              | 9,370                     | 31,126          | 2,780          | Division 2.....                        | 2,050                     | 5,859           | 441            |
| <i>North Bay</i> .....      | 5,960                     | 20,788          | 1,983          | Division 3.....                        | 1,680                     | 4,635           | 325            |
| Norfolk.....                | 6,800                     | 22,867          | 2,639          | Division 4.....                        | 1,500                     | 4,282           | 322            |
| Northumberland.....         | 4,460                     | 14,044          | 1,277          | Division 5.....                        | 3,150                     | 9,289           | 741            |
| Ontario.....                | 27,570                    | 93,168          | 8,810          | Division 6.....                        | 128,420                   | 416,690         | 40,822         |
| <i>Oshawa</i> .....         | 17,810                    | 62,836          | 6,327          | <i>Portage La Prairie</i> .....        | 2,480                     | 6,735           | 499            |
| Oxford.....                 | 13,240                    | 41,575          | 3,618          | <i>Winnipeg</i> .....                  | 123,490                   | 402,952         | 39,798         |
| <i>Woodstock</i> .....      | 5,670                     | 18,272          | 1,721          | Division 7.....                        | 8,000                     | 25,002          | 2,179          |
| Parry Sound.....            | 3,940                     | 11,797          | 918            | <i>Brandon</i> .....                   | 6,310                     | 20,055          | 1,785          |
| Peel.....                   | 19,330                    | 73,354          | 8,118          | Division 8.....                        | 2,630                     | 8,724           | 827            |
| Perth.....                  | 10,510                    | 33,742          | 2,951          | Division 9.....                        | 2,980                     | 8,325           | 562            |
| <i>Stratford</i> .....      | 6,430                     | 21,369          | 1,954          | <i>Selkirk</i> .....                   | 1,620                     | 4,597           | 340            |
| Peterborough.....           | 16,640                    | 53,521          | 4,594          | Division 10.....                       | 1,470                     | 4,170           | 334            |
| <i>Peterborough</i> .....   | 13,110                    | 42,401          | 3,680          | Division 11.....                       | 2,520                     | 7,304           | 510            |
| Prescott.....               | 3,060                     | 9,267           | 774            | Division 12.....                       | 1,280                     | 3,093           | 213            |
| Prince Edward.....          | 2,240                     | 6,721           | 581            | Division 13.....                       | 2,150                     | 6,113           | 441            |
| Rainy River.....            | 5,220                     | 17,731          | 1,515          | Division 14.....                       | 1,210                     | 3,392           | 270            |
| Renfrew.....                | 12,630                    | 39,328          | 3,570          | Division 15.....                       | 880                       | 2,672           | 186            |
| <i>Pembroke</i> .....       | 2,090                     | 5,967           | 431            | Division 16.....                       | 7,040                     | 25,418          | 2,443          |
| Russell.....                | 1,240                     | 3,182           | 199            | <i>The Pas and Flin Flon</i> .....     | 4,490                     | 16,980          | 1,606          |
| Simcoe.....                 | 19,020                    | 57,469          | 5,099          | <b>Total Manitoba</b> .....            | 168,130                   | 538,046         | 50,848         |
| <i>Barrie</i> .....         | 4,310                     | 13,548          | 1,358          |  |                           |                 |                |
| <i>Orillia</i> .....        | 3,770                     | 11,861          | 1,014          |  |                           |                 |                |
| Stormont.....               | 10,270                    | 30,952          | 2,348          |  |                           |                 |                |
| <i>Cornwall</i> .....       | 9,160                     | 27,875          | 2,125          |  |                           |                 |                |
| Sudbury.....                | 36,260                    | 133,466         | 13,296         |  |                           |                 |                |



TABLE 5 — (Concluded)

## 1953 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence             | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence                 | Number<br>of<br>Taxpayers | Total<br>Income   | Tax<br>Payable   |
|--------------------------------|---------------------------|-----------------|----------------|------------------------------------|---------------------------|-------------------|------------------|
| <b>Saskatchewan</b>            |                           |                 |                | <b>Alberta—(Concluded)</b>         |                           |                   |                  |
| Division 1.....                | 3,740                     | \$ 11,899       | \$ 966         | Division 15.....                   | 2,100                     | \$ 7,008          | \$ 663           |
| Division 2.....                | 5,590                     | 17,756          | 1,443          | Division 16.....                   | 3,800                     | 11,536            | 1,121            |
| Weyburn.....                   | 2,150                     | 6,703           | 531            | Division 17.....                   | 630                       | 1,791             | 150              |
| Division 3.....                | 4,360                     | 16,151          | 1,508          | Northwest Territories.....         | 1,690                     | 6,299             | 715              |
| Division 4.....                | 2,810                     | 10,059          | 874            |                                    |                           |                   |                  |
| Division 5.....                | 4,470                     | 12,737          | 857            | <b>Total Alberta.....</b>          | <b>228,530</b>            | <b>769,360</b>    | <b>77,229</b>    |
| Division 6.....                | 36,020                    | 118,831         | 11,604         |                                    |                           |                   |                  |
| Regina.....                    | 30,100                    | 98,362          | 9,836          | <b>British Columbia</b>            |                           |                   |                  |
| Division 7.....                | 12,570                    | 44,799          | 4,057          | Division 1.....                    | 8,320                     | 27,637            | 2,367            |
| Moose Jaw.....                 | 3,370                     | 28,570          | 2,600          | Kimberley.....                     | 2,130                     | 8,263             | 774              |
| Division 8.....                | 7,990                     | 31,598          | 3,301          | Division 2.....                    | 16,740                    | 60,066            | 5,738            |
| Swift Current.....             | 2,710                     | 9,502           | 1,003          | Nelson.....                        | 3,320                     | 11,549            | 1,040            |
| Division 9.....                | 4,820                     | 14,467          | 1,229          | Trail and Rossland.....            | 7,330                     | 28,244            | 3,065            |
| Yorkton.....                   | 2,220                     | 7,077           | 688            | Division 3.....                    | 14,410                    | 45,991            | 3,750            |
| Division 10.....               | 2,650                     | 8,306           | 676            | Kelowna.....                       | 3,110                     | 10,015            | 853              |
| Division 11.....               | 25,900                    | 88,106          | 8,746          | Penticton.....                     | 2,660                     | 8,986             | 768              |
| Saskatoon.....                 | 20,420                    | 66,979          | 6,683          | Vernon.....                        | 2,570                     | 8,174             | 711              |
| Division 12.....               | 5,230                     | 20,719          | 2,033          | Division 4.....                    | 220,270                   | 767,584           | 80,159           |
| Division 13.....               | 5,210                     | 20,237          | 2,087          | New Westminster.....               | 22,070                    | 72,851            | 6,656            |
| Division 14.....               | 5,380                     | 16,794          | 1,303          | Vancouver.....                     | 169,320                   | 594,035           | 63,824           |
| Division 15.....               | 9,880                     | 32,618          | 2,826          | West Vancouver.....                | 4,530                     | 22,345            | 3,120            |
| Prince Albert.....             | 5,280                     | 16,963          | 1,380          | Division 5.....                    | 63,680                    | 224,045           | 21,391           |
| Division 16.....               | 4,950                     | 16,183          | 1,484          | Alberni and Port Alberni.....      | 4,900                     | 17,151            | 1,582            |
| North Battleford.....          | 2,580                     | 8,798           | 900            | Nanaimo.....                       | 4,900                     | 16,692            | 1,452            |
| Division 17.....               | 4,010                     | 12,643          | 1,078          | Victoria.....                      | 34,350                    | 120,117           | 11,612           |
| Division 18.....               | 1,270                     | 4,244           | 504            | Division 6.....                    | 10,400                    | 34,368            | 3,027            |
| <b>Total Saskatchewan.....</b> | <b>146,850</b>            | <b>498,147</b>  | <b>46,576</b>  | Kamloops.....                      | 5,170                     | 17,483            | 1,554            |
|                                |                           |                 |                | Division 7.....                    | 4,960                     | 17,846            | 1,702            |
| <b>Alberta</b>                 |                           |                 |                | Division 8.....                    | 10,230                    | 32,710            | 3,302            |
| Division 1.....                | 8,930                     | 31,654          | 3,224          | Prince George.....                 | 3,600                     | 12,334            | 1,481            |
| Medicine Hat.....              | 5,110                     | 16,278          | 1,494          | Division 9.....                    | 8,430                     | 31,269            | 3,650            |
| Division 2.....                | 15,580                    | 50,176          | 4,522          | Prince Rupert.....                 | 4,170                     | 14,891            | 1,622            |
| Lethbridge.....                | 8,350                     | 27,741          | 2,731          | Division 10.....                   | 2,850                     | 9,669             | 928              |
| Division 3.....                | 3,090                     | 10,177          | 840            | <b>Total British Columbia.....</b> | <b>360,290</b>            | <b>1,251,185</b>  | <b>126,014</b>   |
| Division 4.....                | 4,860                     | 17,066          | 1,600          |                                    |                           |                   |                  |
| Division 5.....                | 3,170                     | 10,533          | 965            | <b>Yukon.....</b>                  | <b>3,580</b>              | <b>12,436</b>     | <b>1,488</b>     |
| Division 6.....                | 71,250                    | 250,149         | 27,558         |                                    |                           |                   |                  |
| Calgary.....                   | 58,990                    | 210,187         | 24,041         | <b>Non-Residents</b>               |                           |                   |                  |
| Division 7.....                | 4,300                     | 13,785          | 1,111          | British Commonwealth.....          | 2,910                     | 6,813             | 710              |
| Division 8.....                | 13,200                    | 40,893          | 3,474          | United States.....                 | 12,330                    | 35,941            | 4,918            |
| Division 9.....                | 3,470                     | 11,219          | 971            | Elsewhere.....                     | 1,140                     | 3,514             | 453              |
| Division 10.....               | 4,560                     | 13,550          | 1,026          |                                    |                           |                   |                  |
| Division 11.....               | 79,840                    | 268,090         | 27,194         | <b>Total Non-Residents.....</b>    | <b>16,380</b>             | <b>46,268</b>     | <b>6,081</b>     |
| Edmonton.....                  | 74,290                    | 250,262         | 25,591         |                                    |                           |                   |                  |
| Division 12.....               | 2,720                     | 8,945           | 818            | <b>Grand Total.....</b>            | <b>3,389,530</b>          | <b>11,466,721</b> | <b>1,147,262</b> |
| Division 13.....               | 2,170                     | 6,728           | 574            |                                    |                           |                   |                  |
| Division 14.....               | 3,370                     | 9,761           | 703            |                                    |                           |                   |                  |

**TABLE 6**  
**1953 TAXATION YEAR — CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependants and Sex**  
(All money figures in thousands of dollars)

| TAXED AS SINGLE — WITH NO DEPENDANTS |                     |              |             |                     |              |             |                     |              |             |
|--------------------------------------|---------------------|--------------|-------------|---------------------|--------------|-------------|---------------------|--------------|-------------|
|                                      | Males               |              |             | Females             |              |             | Total               |              |             |
|                                      | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable |
|                                      |                     | \$           | \$          |                     | \$           | \$          |                     | \$           | \$          |
| Under \$1,000 . . . . .              | 18,590              | 10,691       | 843         | 10,510              | 6,306        | 347         | 29,100              | 16,997       | 1,190       |
| \$1,000—1,100 . . . . .              | 24,170              | 25,474       | 396         | 30,060              | 31,596       | 310         | 54,230              | 57,070       | 706         |
| 1,100—1,200 . . . . .                | 26,930              | 30,932       | 757         | 38,180              | 43,804       | 856         | 65,110              | 74,736       | 1,613       |
| 1,200—1,300 . . . . .                | 27,390              | 34,109       | 1,190       | 41,330              | 51,435       | 1,574       | 68,720              | 85,544       | 2,764       |
| 1,300—1,400 . . . . .                | 26,940              | 36,247       | 1,635       | 42,240              | 56,812       | 2,323       | 69,180              | 93,059       | 3,958       |
| 1,400—1,500 . . . . .                | 26,900              | 38,870       | 2,060       | 40,770              | 58,904       | 2,905       | 67,670              | 97,774       | 4,965       |
| 1,500—1,600 . . . . .                | 28,410              | 43,925       | 2,540       | 43,670              | 67,521       | 3,801       | 72,080              | 111,446      | 6,341       |
| 1,600—1,700 . . . . .                | 27,540              | 45,342       | 2,888       | 43,170              | 71,044       | 4,406       | 70,710              | 116,386      | 7,294       |
| 1,700—1,800 . . . . .                | 29,000              | 50,620       | 3,524       | 43,140              | 75,275       | 5,164       | 72,140              | 125,895      | 8,688       |
| 1,800—1,900 . . . . .                | 28,900              | 53,349       | 4,010       | 42,670              | 78,692       | 5,804       | 71,570              | 132,041      | 9,814       |
| 1,900—2,000 . . . . .                | 28,780              | 55,999       | 4,496       | 39,640              | 77,089       | 6,084       | 68,420              | 133,088      | 10,580      |
| 2,000—2,100 . . . . .                | 28,490              | 58,289       | 4,967       | 37,000              | 75,655       | 6,342       | 65,490              | 133,944      | 11,309      |
| 2,100—2,200 . . . . .                | 27,360              | 58,749       | 5,234       | 32,610              | 69,911       | 6,120       | 59,970              | 128,660      | 11,354      |
| 2,200—2,300 . . . . .                | 27,780              | 62,394       | 5,847       | 30,680              | 68,872       | 6,299       | 58,460              | 131,266      | 12,146      |
| 2,300—2,400 . . . . .                | 27,330              | 64,079       | 6,236       | 25,620              | 60,118       | 5,788       | 52,950              | 124,197      | 12,024      |
| 2,400—2,500 . . . . .                | 29,070              | 71,071       | 7,197       | 24,050              | 58,776       | 5,880       | 53,120              | 129,847      | 13,077      |
| 2,500—2,600 . . . . .                | 27,030              | 68,809       | 7,196       | 21,310              | 54,184       | 5,581       | 48,340              | 122,993      | 12,777      |
| 2,600—2,700 . . . . .                | 27,490              | 72,678       | 7,842       | 17,920              | 47,367       | 4,977       | 45,410              | 120,045      | 12,819      |
| 2,700—2,800 . . . . .                | 25,340              | 69,569       | 7,727       | 15,890              | 43,617       | 4,685       | 41,230              | 113,186      | 12,412      |
| 2,800—2,900 . . . . .                | 25,230              | 71,798       | 8,135       | 12,770              | 36,342       | 3,956       | 38,000              | 108,140      | 12,091      |
| 2,900—3,000 . . . . .                | 25,190              | 74,179       | 8,618       | 10,590              | 31,180       | 3,445       | 35,780              | 105,359      | 12,063      |
| 3,000—3,500 . . . . .                | 103,380             | 333,271      | 41,223      | 30,050              | 95,817       | 10,835      | 133,430             | 429,088      | 52,058      |
| 3,500—4,000 . . . . .                | 63,120              | 234,654      | 31,642      | 12,620              | 46,880       | 5,507       | 75,740              | 281,534      | 37,149      |
| 4,000—5,000 . . . . .                | 51,020              | 224,043      | 32,324      | 10,040              | 44,246       | 5,383       | 61,060              | 268,289      | 37,707      |
| 5,000—6,000 . . . . .                | 14,520              | 78,488       | 11,808      | 3,950               | 21,321       | 2,781       | 18,470              | 99,809       | 14,589      |
| 6,000—7,000 . . . . .                | 6,120               | 39,240       | 6,227       | 2,010               | 12,870       | 1,591       | 8,130               | 52,110       | 7,818       |
| 7,000—8,000 . . . . .                | 2,910               | 21,649       | 3,425       | 1,190               | 8,786        | 1,154       | 4,100               | 30,435       | 4,579       |
| 8,000—9,000 . . . . .                | 1,740               | 14,424       | 2,455       | 880                 | 8,100        | 1,361       | 2,620               | 22,524       | 3,816       |
| 9,000—10,000 . . . . .               | 1,220               | 11,552       | 2,098       | 580                 | 5,520        | 801         | 1,800               | 17,072       | 2,899       |
| Over 10,000 . . . . .                | 6,450               | 155,811      | 45,335      | 3,010               | 64,408       | 17,243      | 9,460               | 220,219      | 62,578      |
| Total . . . . .                      | 814,340             | 2,210,305    | 269,875     | 708,150             | 1,472,448    | 133,303     | 1,522,490           | 3,682,753    | 403,178     |

| TAXED AS SINGLE—WITH ONE OR MORE DEPENDANTS |         |         |        |        |        |       |         |         |        |
|---|---------|---------|--------|--------|--------|-------|---------|---------|--------|
|   |         | \$      | \$     |        | \$     | \$    |         | \$      | \$     |
| Under \$1,000 . . . . .                     | 610     | 524     | 38     | 110    | 76     | 3     | 720     | 600     | 41     |
| \$1,000—1,100 . . . . .                     | 120     | 127     | 6      | 30     | 32     | —     | 150     | 159     | 6      |
| 1,100—1,200 . . . . .                       | 310     | 359     | 9      | 110    | 128    | 2     | 420     | 487     | 11     |
| 1,200—1,300 . . . . .                       | 510     | 634     | 15     | 690    | 862    | 11    | 1,200   | 1,496   | 26     |
| 1,300—1,400 . . . . .                       | 880     | 1,199   | 32     | 850    | 1,149  | 20    | 1,730   | 2,348   | 52     |
| 1,400—1,500 . . . . .                       | 1,270   | 1,850   | 43     | 1,240  | 1,793  | 35    | 2,510   | 3,643   | 78     |
| 1,500—1,600 . . . . .                       | 1,910   | 2,950   | 92     | 1,730  | 2,669  | 61    | 3,640   | 5,619   | 153    |
| 1,600—1,700 . . . . .                       | 1,930   | 3,174   | 109    | 2,020  | 3,318  | 90    | 3,950   | 6,492   | 199    |
| 1,700—1,800 . . . . .                       | 2,360   | 4,120   | 170    | 1,860  | 3,250  | 122   | 4,220   | 7,370   | 292    |
| 1,800—1,900 . . . . .                       | 2,820   | 5,210   | 220    | 1,910  | 3,525  | 147   | 4,730   | 8,735   | 367    |
| 1,900—2,000 . . . . .                       | 2,990   | 5,827   | 281    | 1,830  | 3,553  | 162   | 4,820   | 9,380   | 443    |
| 2,000—2,100 . . . . .                       | 3,140   | 6,429   | 342    | 1,660  | 3,389  | 174   | 4,800   | 9,818   | 516    |
| 2,100—2,200 . . . . .                       | 3,580   | 7,674   | 444    | 1,800  | 3,855  | 214   | 5,380   | 11,529  | 658    |
| 2,200—2,300 . . . . .                       | 4,380   | 9,840   | 529    | 1,620  | 3,647  | 203   | 6,000   | 13,487  | 732    |
| 2,300—2,400 . . . . .                       | 3,710   | 8,706   | 611    | 1,620  | 3,814  | 243   | 5,330   | 12,520  | 854    |
| 2,400—2,500 . . . . .                       | 4,180   | 10,220  | 735    | 1,400  | 3,424  | 226   | 5,580   | 13,644  | 961    |
| 2,500—2,600 . . . . .                       | 4,270   | 10,880  | 817    | 1,140  | 2,897  | 200   | 5,410   | 13,777  | 1,017  |
| 2,600—2,700 . . . . .                       | 4,530   | 11,982  | 983    | 1,080  | 2,859  | 203   | 5,610   | 14,841  | 1,186  |
| 2,700—2,800 . . . . .                       | 4,920   | 13,514  | 1,138  | 1,150  | 3,162  | 243   | 6,070   | 16,676  | 1,381  |
| 2,800—2,900 . . . . .                       | 4,940   | 14,042  | 1,218  | 710    | 2,020  | 151   | 5,650   | 16,062  | 1,369  |
| 2,900—3,000 . . . . .                       | 4,880   | 14,368  | 1,299  | 590    | 1,733  | 143   | 5,470   | 16,101  | 1,442  |
| 3,000—3,500 . . . . .                       | 22,870  | 73,937  | 7,400  | 2,240  | 7,185  | 644   | 25,110  | 81,122  | 8,044  |
| 3,500—4,000 . . . . .                       | 16,540  | 61,473  | 6,900  | 1,060  | 3,910  | 403   | 17,600  | 65,413  | 7,303  |
| 4,000—5,000 . . . . .                       | 14,220  | 62,588  | 7,956  | 890    | 3,955  | 445   | 15,110  | 66,543  | 8,401  |
| 5,000—6,000 . . . . .                       | 4,140   | 22,365  | 3,070  | 290    | 1,549  | 174   | 4,430   | 23,914  | 3,244  |
| 6,000—7,000 . . . . .                       | 1,690   | 10,857  | 1,634  | 200    | 1,291  | 182   | 1,890   | 12,148  | 1,816  |
| 7,000—8,000 . . . . .                       | 990     | 7,419   | 1,142  | 100    | 746    | 82    | 1,090   | 8,165   | 1,224  |
| 8,000—9,000 . . . . .                       | 510     | 4,299   | 677    | 70     | 594    | 76    | 580     | 4,893   | 753    |
| 9,000—10,000 . . . . .                      | 490     | 4,646   | 842    | 70     | 677    | 108   | 560     | 5,323   | 950    |
| Over 10,000 . . . . .                       | 2,800   | 64,201  | 20,552 | 290    | 5,768  | 1,474 | 3,090   | 69,969  | 22,026 |
| Total . . . . .                             | 122,490 | 445,414 | 59,304 | 30,360 | 76,860 | 6,241 | 152,850 | 522,274 | 65,545 |



**TABLE 6 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependants and Sex**  
(All money figures in thousands of dollars)

| <b>TAXED AS MARRIED—WITH NO DEPENDANTS</b> |                           |                 |                |                           |                 |                |                           |                 |                |
|--|---------------------------|-----------------|----------------|---------------------------|-----------------|----------------|---------------------------|-----------------|----------------|
|  | <b>Males</b>              |                 |                | <b>Females</b>            |                 |                | <b>Total</b>              |                 |                |
|  | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable |
|  |                           | \$              | \$             |                           | \$              | \$             |                           | \$              | \$             |
| Under \$1,000.....                         | 1,910                     | 1,404           | 64             | 110                       | 83              | 4              | 2,020                     | 1,487           | 68             |
| \$1,000—1,100.....                         | 380                       | 502             | 39             | 30                        | 32              | —              | 410                       | 534             | 39             |
| 1,100—1,200.....                           | 380                       | 520             | 23             | 30                        | 34              | 1              | 410                       | 554             | 24             |
| 1,200—1,300.....                           | 470                       | 583             | 27             | 30                        | 49              | 2              | 500                       | 632             | 29             |
| 1,300—1,400.....                           | 470                       | 688             | 31             | 20                        | 27              | 3              | 490                       | 715             | 34             |
| 1,400—1,500.....                           | 390                       | 563             | 23             | 80                        | 114             | 3              | 470                       | 677             | 26             |
| 1,500—1,600.....                           | 660                       | 1,037           | 35             | 130                       | 201             | 7              | 790                       | 1,238           | 42             |
| 1,600—1,700.....                           | 830                       | 1,416           | 61             | 130                       | 215             | 6              | 960                       | 1,631           | 67             |
| 1,700—1,800.....                           | 1,020                     | 1,783           | 59             | 180                       | 314             | 6              | 1,200                     | 2,097           | 65             |
| 1,800—1,900.....                           | 1,260                     | 2,335           | 90             | 250                       | 463             | 13             | 1,510                     | 2,798           | 103            |
| 1,900—2,000.....                           | 1,650                     | 3,239           | 107            | 220                       | 433             | 16             | 1,870                     | 3,672           | 123            |
| 2,000—2,100.....                           | 9,040                     | 18,605          | 213            | 1,970                     | 4,055           | 40             | 11,010                    | 22,660          | 253            |
| 2,100—2,200.....                           | 12,770                    | 27,457          | 393            | 2,810                     | 6,042           | 58             | 15,580                    | 33,499          | 451            |
| 2,200—2,300.....                           | 13,980                    | 31,400          | 614            | 2,860                     | 6,426           | 119            | 16,840                    | 37,826          | 733            |
| 2,300—2,400.....                           | 16,030                    | 37,616          | 925            | 2,640                     | 6,195           | 142            | 18,670                    | 43,811          | 1,067          |
| 2,400—2,500.....                           | 17,520                    | 42,811          | 1,245          | 2,350                     | 5,747           | 155            | 19,870                    | 48,558          | 1,400          |
| 2,500—2,600.....                           | 18,760                    | 47,788          | 1,545          | 2,940                     | 7,460           | 229            | 21,700                    | 55,248          | 1,774          |
| 2,600—2,700.....                           | 20,240                    | 53,595          | 1,895          | 2,380                     | 6,286           | 222            | 22,620                    | 59,881          | 2,117          |
| 2,700—2,800.....                           | 20,380                    | 56,013          | 2,225          | 2,070                     | 5,694           | 233            | 22,450                    | 61,707          | 2,458          |
| 2,800—2,900.....                           | 20,630                    | 58,733          | 2,619          | 2,010                     | 5,717           | 264            | 22,640                    | 64,450          | 2,883          |
| 2,900—3,000.....                           | 21,770                    | 64,160          | 3,135          | 1,460                     | 4,304           | 196            | 23,230                    | 68,464          | 3,331          |
| 3,000—3,500.....                           | 101,450                   | 328,581         | 19,607         | 5,470                     | 17,579          | 982            | 106,920                   | 346,160         | 20,589         |
| 3,500—4,000.....                           | 73,170                    | 272,855         | 20,831         | 2,540                     | 9,424           | 654            | 75,710                    | 282,279         | 21,485         |
| 4,000—5,000.....                           | 74,380                    | 328,623         | 31,143         | 2,070                     | 9,129           | 786            | 76,450                    | 337,752         | 31,929         |
| 5,000—6,000.....                           | 32,690                    | 177,801         | 19,961         | 790                       | 4,258           | 421            | 33,480                    | 182,059         | 20,382         |
| 6,000—7,000.....                           | 15,450                    | 100,071         | 12,657         | 420                       | 2,703           | 292            | 15,870                    | 102,774         | 12,949         |
| 7,000—8,000.....                           | 8,420                     | 62,702          | 8,547          | 190                       | 1,428           | 159            | 8,610                     | 64,130          | 8,706          |
| 8,000—9,000.....                           | 5,710                     | 48,495          | 7,198          | 70                        | 591             | 75             | 5,780                     | 49,086          | 7,273          |
| 9,000—10,000.....                          | 3,760                     | 35,491          | 5,540          | 60                        | 629             | 65             | 3,820                     | 36,120          | 5,605          |
| Over 10,000.....                           | 14,740                    | 257,436         | 66,360         | 260                       | 4,169           | 848            | 15,000                    | 261,605         | 67,208         |
| Total.....                                 | 510,310                   | 2,064,303       | 207,212        | 36,570                    | 109,801         | 6,001          | 546,880                   | 2,174,104       | 213,213        |

| <b>TAXED AS MARRIED—WITH ONE DEPENDANT</b> |         |           |         |       |        |       |         |           |         |
|--|---------|-----------|---------|-------|--------|-------|---------|-----------|---------|
|  |         | \$        | \$      |       | \$     | \$    |         | \$        | \$      |
| Under \$1,000.....                         | 910     | 730       | 26      | 50    | 22     | 1     | 960     | 752       | 27      |
| \$1,000—1,100.....                         | 220     | 325       | 24      | —     | —      | —     | 220     | 325       | 24      |
| 1,100—1,200.....                           | 190     | 232       | 32      | 30    | 35     | —     | 220     | 267       | 32      |
| 1,200—1,300.....                           | 230     | 287       | 9       | 20    | 25     | —     | 250     | 312       | 9       |
| 1,300—1,400.....                           | 300     | 530       | 49      | —     | —      | —     | 300     | 530       | 49      |
| 1,400—1,500.....                           | 260     | 506       | 43      | 20    | 29     | 2     | 280     | 535       | 45      |
| 1,500—1,600.....                           | 350     | 581       | 19      | 20    | 46     | 1     | 370     | 627       | 20      |
| 1,600—1,700.....                           | 370     | 609       | 23      | 50    | 81     | 2     | 420     | 690       | 25      |
| 1,700—1,800.....                           | 590     | 1,073     | 37      | 10    | 18     | —     | 600     | 1,091     | 37      |
| 1,800—1,900.....                           | 670     | 1,244     | 38      | 70    | 129    | 4     | 740     | 1,373     | 42      |
| 1,900—2,000.....                           | 550     | 1,096     | 36      | 70    | 136    | 4     | 620     | 1,232     | 40      |
| 2,000—2,100.....                           | 1,050   | 2,165     | 67      | 70    | 143    | 1     | 1,120   | 2,308     | 68      |
| 2,100—2,200.....                           | 3,290   | 7,129     | 101     | 160   | 346    | 4     | 3,450   | 7,475     | 105     |
| 2,200—2,300.....                           | 6,700   | 15,036    | 161     | 410   | 919    | 12    | 7,110   | 15,955    | 173     |
| 2,300—2,400.....                           | 9,260   | 21,723    | 349     | 400   | 938    | 14    | 9,660   | 22,661    | 363     |
| 2,400—2,500.....                           | 12,730  | 31,167    | 570     | 400   | 980    | 15    | 13,130  | 32,147    | 585     |
| 2,500—2,600.....                           | 13,300  | 33,857    | 775     | 400   | 1,019  | 24    | 13,700  | 34,876    | 799     |
| 2,600—2,700.....                           | 15,480  | 40,956    | 1,085   | 570   | 1,507  | 34    | 16,050  | 42,463    | 1,119   |
| 2,700—2,800.....                           | 15,800  | 43,389    | 1,302   | 550   | 1,510  | 37    | 16,350  | 44,899    | 1,339   |
| 2,800—2,900.....                           | 16,590  | 47,228    | 1,666   | 400   | 1,135  | 36    | 16,990  | 48,363    | 1,702   |
| 2,900—3,000.....                           | 18,000  | 53,017    | 2,070   | 340   | 1,000  | 36    | 18,340  | 54,017    | 2,106   |
| 3,000—3,500.....                           | 89,050  | 288,588   | 14,682  | 1,210 | 3,905  | 163   | 90,260  | 292,493   | 14,845  |
| 3,500—4,000.....                           | 72,460  | 270,025   | 18,481  | 530   | 1,967  | 117   | 72,990  | 271,992   | 18,598  |
| 4,000—5,000.....                           | 72,860  | 321,684   | 28,119  | 580   | 2,585  | 194   | 73,440  | 324,269   | 28,313  |
| 5,000—6,000.....                           | 28,470  | 154,219   | 16,550  | 220   | 1,180  | 108   | 28,690  | 155,399   | 16,658  |
| 6,000—7,000.....                           | 13,190  | 84,714    | 10,204  | 110   | 698    | 73    | 13,300  | 85,412    | 10,277  |
| 7,000—8,000.....                           | 6,700   | 49,851    | 6,685   | 10    | 78     | 11    | 6,710   | 49,929    | 6,696   |
| 8,000—9,000.....                           | 3,990   | 33,865    | 4,863   | 50    | 420    | 65    | 4,040   | 34,285    | 4,928   |
| 9,000—10,000.....                          | 2,870   | 27,244    | 4,275   | 30    | 283    | 44    | 2,900   | 27,527    | 4,319   |
| Over 10,000.....                           | 9,820   | 175,190   | 47,406  | 110   | 1,828  | 362   | 9,930   | 177,018   | 47,768  |
| Total.....                                 | 416,250 | 1,708,260 | 159,747 | 6,890 | 22,962 | 1,364 | 423,140 | 1,731,222 | 161,111 |



**TABLE 6 — (Concluded)**  
**1953 TAXATION YEAR — CANADA**  
**Income Distribution of Taxable Persons by Marital Status, Dependants and Sex**  
(All money figures in thousands of dollars)

| TAXED AS MARRIED—WITH TWO DEPENDANTS |                     |              |             |                     |              |             |                     |              |             |
|--------------------------------------|---------------------|--------------|-------------|---------------------|--------------|-------------|---------------------|--------------|-------------|
|                                      | Males               |              |             | Females             |              |             | Total               |              |             |
|                                      | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable |
|                                      |                     | \$           | \$          |                     | \$           | \$          |                     | \$           | \$          |
| Under \$2,300.....                   | 4,150               | 7,482        | 315         | 190                 | 383          | 8           | 4,340               | 7,865        | 323         |
| \$2,300— 2,400.....                  | 5,220               | 12,311       | 102         | 110                 | 258          | 4           | 5,330               | 12,569       | 106         |
| 2,400— 2,500.....                    | 7,960               | 19,481       | 228         | 160                 | 390          | 3           | 8,120               | 19,871       | 231         |
| 2,500— 2,600.....                    | 9,490               | 24,163       | 341         | 80                  | 205          | 2           | 9,570               | 24,368       | 343         |
| 2,600— 2,700.....                    | 12,370              | 32,743       | 587         | 180                 | 478          | 7           | 12,550              | 33,221       | 594         |
| 2,700— 2,800.....                    | 13,100              | 35,990       | 777         | 220                 | 606          | 12          | 13,320              | 36,596       | 789         |
| 2,800— 2,900.....                    | 14,550              | 41,439       | 1,086       | 190                 | 541          | 13          | 14,740              | 41,980       | 1,099       |
| 2,900— 3,000.....                    | 15,470              | 45,623       | 1,376       | 140                 | 413          | 15          | 15,610              | 46,036       | 1,391       |
| 3,000— 3,500.....                    | 83,660              | 271,754      | 11,379      | 510                 | 1,641        | 67          | 84,170              | 273,395      | 11,446      |
| 3,500— 4,000.....                    | 71,060              | 264,780      | 15,769      | 180                 | 663          | 33          | 71,240              | 265,443      | 15,802      |
| 4,000— 5,000.....                    | 78,320              | 346,210      | 27,961      | 190                 | 836          | 62          | 78,510              | 347,046      | 28,023      |
| 5,000— 6,000.....                    | 32,490              | 176,168      | 17,858      | 90                  | 486          | 50          | 32,580              | 176,654      | 17,908      |
| 6,000— 7,000.....                    | 13,940              | 89,498       | 10,472      | 30                  | 198          | 23          | 13,970              | 89,696       | 10,495      |
| 7,000— 8,000.....                    | 8,460               | 63,180       | 8,177       | 20                  | 149          | 20          | 8,480               | 63,329       | 8,197       |
| 8,000— 9,000.....                    | 4,750               | 40,191       | 5,665       | 40                  | 338          | 52          | 4,790               | 40,529       | 5,717       |
| 9,000— 10,000.....                   | 3,480               | 33,022       | 5,020       | 20                  | 190          | 32          | 3,500               | 33,212       | 5,052       |
| Over 10,000.....                     | 12,440              | 210,056      | 53,427      | 50                  | 875          | 164         | 12,490              | 210,931      | 53,591      |
| Total.....                           | 390,910             | 1,714,091    | 160,540     | 2,400               | 8,650        | 567         | 393,310             | 1,722,741    | 161,107     |

|                     | TAXED AS MARRIED<br>WITH THREE DEPENDANTS |         |        | TAXED AS MARRIED<br>WITH FOUR DEPENDANTS |         |        | TAXED AS MARRIED<br>WITH FIVE OR MORE<br>DEPENDANTS |         |        |
|---------------------|---|---------|--------|--|---------|--------|---|---------|--------|
|                     | Males and Females                         |         |        | Males and Females                        |         |        | Males and Females                                   |         |        |
|                     |   | \$      | \$     |  | \$      | \$     |   | \$      | \$     |
| Under \$2,400.....  | 1,650                                     | 3,399   | 185    | 390                                      | 654     | 16     | 150   | 375     | 29     |
| \$2,400— 2,500..... | 1,520                                     | 3,783   | 26     | 160                                      | 402     | 8      | 30  | 84      | 1      |
| 2,500— 2,600.....   | 3,920                                     | 10,001  | 75     | 70                                       | 178     | 2      | 50  | 128     | 3      |
| 2,600— 2,700.....   | 4,820                                     | 12,754  | 149    | 1,520                                    | 4,030   | 21     | 40  | 108     | 1      |
| 2,700— 2,800.....   | 6,670                                     | 18,343  | 254    | 1,900                                    | 5,217   | 50     | 370   | 1,024   | 6      |
| 2,800— 2,900.....   | 7,770                                     | 22,114  | 398    | 2,650                                    | 7,556   | 84     | 850   | 2,420   | 18     |
| 2,900— 3,000.....   | 7,960                                     | 23,485  | 499    | 3,450                                    | 10,176  | 137    | 1,210   | 3,563   | 34     |
| 3,000— 3,500.....   | 46,130                                    | 150,015 | 4,794  | 19,760                                   | 64,397  | 1,525  | 13,340  | 43,644  | 653    |
| 3,500— 4,000.....   | 39,190                                    | 146,165 | 7,306  | 17,790                                   | 66,418  | 2,703  | 14,240  | 53,288  | 1,446  |
| 4,000— 5,000.....   | 42,890                                    | 189,423 | 13,431 | 19,450                                   | 85,788  | 5,245  | 14,470  | 63,819  | 2,909  |
| 5,000— 6,000.....   | 18,280                                    | 99,471  | 9,349  | 7,700                                    | 41,897  | 3,559  | 5,660   | 30,678  | 2,129  |
| 6,000— 7,000.....   | 8,260                                     | 53,060  | 5,863  | 3,420                                    | 21,951  | 2,247  | 2,280   | 14,590  | 1,248  |
| 7,000— 8,000.....   | 4,820                                     | 35,952  | 4,388  | 1,820                                    | 13,552  | 1,608  | 1,250   | 9,313   | 946    |
| 8,000— 9,000.....   | 2,960                                     | 25,044  | 3,423  | 1,220                                    | 10,362  | 1,331  | 640   | 5,414   | 625    |
| 9,000— 10,000.....  | 2,160                                     | 20,511  | 3,099  | 940                                      | 8,928   | 1,292  | 540   | 5,154   | 684    |
| Over 10,000.....    | 8,510                                     | 142,994 | 34,660 | 3,780                                    | 63,737  | 15,499 | 2,210   | 38,268  | 9,149  |
| Total.....          | 207,510                                   | 956,514 | 87,899 | 86,020                                   | 405,243 | 35,327 | 57,330  | 271,870 | 19,881 |

**TABLE 7**  
**1953 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS             | Newfoundland         |              |             | Prince Edward Island |              |             | Nova Scotia          |              |             | New Brunswick        |              |             |
|--------------------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------|--------------|-------------|
|                          | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable |
| Under \$1,000 . . . . .  | 230                  | \$ 170       | \$ 15       | 97 *                 | \$ —         | \$ —        | 660                  | \$ 353       | \$ 17       | 410                  | \$ 194       | \$ 9        |
| \$ 1,000—1,100 . . . . . | 960                  | 1,007        | 9           | 260                  | 273          | 3           | 2,420                | 2,537        | 23          | 1,720                | 1,809        | 16          |
| 1,100—1,200 . . . . .    | 1,050                | 1,200        | 27          | 260                  | 300          | 5           | 2,550                | 2,951        | 67          | 1,910                | 2,191        | 45          |
| 1,200—1,300 . . . . .    | 1,180                | 1,466        | 52          | 300                  | 373          | 12          | 2,660                | 3,322        | 104         | 1,950                | 2,429        | 82          |
| 1,300—1,400 . . . . .    | 1,040                | 1,407        | 61          | 240                  | 324          | 13          | 2,710                | 3,671        | 159         | 1,890                | 2,535        | 105         |
| 1,400—1,500 . . . . .    | 870                  | 1,258        | 71          | 330                  | 476          | 24          | 2,590                | 3,744        | 190         | 1,970                | 2,853        | 142         |
| 1,500—1,600 . . . . .    | 840                  | 1,299        | 76          | 350                  | 541          | 30          | 2,590                | 4,009        | 222         | 2,100                | 3,248        | 176         |
| 1,600—1,700 . . . . .    | 800                  | 1,344        | 83          | 240                  | 394          | 23          | 2,810                | 4,623        | 275         | 2,070                | 3,437        | 201         |
| 1,700—1,800 . . . . .    | 870                  | 1,517        | 106         | 190                  | 332          | 19          | 2,570                | 4,481        | 296         | 1,920                | 3,349        | 223         |
| 1,800—1,900 . . . . .    | 750                  | 1,388        | 101         | 130                  | 239          | 16          | 1,990                | 3,674        | 260         | 1,900                | 3,500        | 237         |
| 1,900—2,000 . . . . .    | 740                  | 1,440        | 115         | 130                  | 253          | 19          | 2,090                | 4,065        | 291         | 1,800                | 3,504        | 242         |
| 1,000—2,000 . . . . .    | 9,100                | 13,326       | 701         | 2,430                | 3,505        | 164         | 24,980               | 37,077       | 1,887       | 19,230               | 28,855       | 1,469       |
| 2,000—2,100 . . . . .    | 940                  | 1,949        | 129         | 120                  | 245          | 13          | 2,240                | 4,581        | 301         | 1,760                | 3,604        | 224         |
| 2,100—2,200 . . . . .    | 860                  | 1,849        | 137         | 220                  | 473          | 31          | 2,340                | 5,022        | 296         | 1,750                | 3,762        | 221         |
| 2,200—2,300 . . . . .    | 1,140                | 2,539        | 160         | 210                  | 473          | 32          | 2,760                | 6,205        | 331         | 1,820                | 4,084        | 240         |
| 2,300—2,400 . . . . .    | 1,120                | 2,628        | 151         | 200                  | 470          | 17          | 2,810                | 6,614        | 343         | 1,810                | 4,250        | 226         |
| 2,400—2,500 . . . . .    | 1,060                | 2,605        | 134         | 270                  | 661          | 37          | 3,670                | 8,980        | 416         | 1,900                | 4,649        | 250         |
| 2,500—2,600 . . . . .    | 1,170                | 2,980        | 157         | 240                  | 610          | 30          | 3,670                | 9,347        | 427         | 2,160                | 5,506        | 292         |
| 2,600—2,700 . . . . .    | 1,510                | 4,008        | 216         | 240                  | 634          | 27          | 3,410                | 9,023        | 426         | 2,420                | 6,395        | 297         |
| 2,700—2,800 . . . . .    | 1,300                | 3,576        | 166         | 280                  | 766          | 28          | 3,430                | 9,438        | 447         | 2,390                | 6,563        | 288         |
| 2,800—2,900 . . . . .    | 1,510                | 4,318        | 222         | 160                  | 456          | 19          | 3,800                | 10,822       | 515         | 2,360                | 6,701        | 327         |
| 2,900—3,000 . . . . .    | 1,510                | 4,453        | 229         | 150                  | 441          | 15          | 3,750                | 11,045       | 610         | 2,220                | 6,543        | 347         |
| 2,000—3,000 . . . . .    | 12,120               | 30,905       | 1,701       | 2,090                | 5,229        | 249         | 31,880               | 81,077       | 4,112       | 20,590               | 52,057       | 2,712       |
| 3,000—3,100 . . . . .    | 1,400                | 4,263        | 242         | 160                  | 488          | 23          | 3,560                | 10,837       | 585         | 2,370                | 7,203        | 406         |
| 3,100—3,200 . . . . .    | 1,630                | 5,123        | 300         | 240                  | 757          | 38          | 3,850                | 12,106       | 657         | 2,160                | 6,806        | 375         |
| 3,200—3,300 . . . . .    | 1,490                | 4,827        | 263         | 170                  | 552          | 28          | 3,780                | 12,236       | 693         | 2,020                | 6,564        | 357         |
| 3,300—3,400 . . . . .    | 1,200                | 4,022        | 267         | 150                  | 501          | 24          | 3,350                | 11,204       | 675         | 2,370                | 7,911        | 472         |
| 3,400—3,500 . . . . .    | 1,230                | 4,240        | 293         | 170                  | 586          | 29          | 2,790                | 9,599        | 580         | 1,720                | 5,928        | 328         |
| 3,500—3,600 . . . . .    | 980                  | 3,477        | 225         | 180                  | 641          | 41          | 2,230                | 7,909        | 480         | 1,890                | 6,672        | 423         |
| 3,600—3,700 . . . . .    | 1,120                | 4,071        | 279         | *                    | —            | —           | 2,120                | 7,704        | 503         | 1,910                | 6,957        | 425         |
| 3,700—3,800 . . . . .    | 950                  | 3,558        | 239         | *                    | —            | —           | 1,610                | 6,030        | 406         | 980                  | 3,671        | 251         |
| 3,800—3,900 . . . . .    | 890                  | 3,424        | 232         | *                    | —            | —           | 1,720                | 6,615        | 430         | 1,040                | 4,000        | 293         |
| 3,900—4,000 . . . . .    | 660                  | 2,604        | 192         | *                    | —            | —           | 1,460                | 5,759        | 422         | 1,040                | 4,102        | 306         |
| 3,000—4,000 . . . . .    | 11,550               | 39,609       | 2,532       | 1,400                | 4,780        | 270         | 26,470               | 89,999       | 5,431       | 17,500               | 59,814       | 3,636       |
| 4,000—4,500 . . . . .    | 2,910                | 12,300       | 1,003       | 200                  | 846          | 69          | 5,290                | 22,349       | 1,807       | 3,130                | 13,180       | 1,023       |
| 4,500—5,000 . . . . .    | 1,600                | 7,601        | 677         | 250                  | 1,175        | 113         | 2,960                | 13,971       | 1,239       | 2,400                | 11,362       | 955         |
| 4,000—5,000 . . . . .    | 4,510                | 19,901       | 1,680       | 450                  | 2,021        | 182         | 8,250                | 36,320       | 3,046       | 5,530                | 24,542       | 1,978       |
| 5,000—6,000 . . . . .    | 1,930                | 10,524       | 1,057       | 230                  | 1,231        | 119         | 2,490                | 13,477       | 1,388       | 2,490                | 13,524       | 1,363       |
| 6,000—7,000 . . . . .    | 690                  | 4,441        | 524         | 60 *                 | —            | —           | 1,350                | 8,740        | 1,039       | 1,040                | 6,714        | 786         |
| 7,000—8,000 . . . . .    | 360                  | 2,669        | 334         | 110                  | 817          | 98          | 840                  | 6,296        | 816         | 440                  | 3,287        | 427         |
| 8,000—9,000 . . . . .    | 200                  | 1,692        | 251         | 50 *                 | —            | —           | 490                  | 4,153        | 547         | 340                  | 2,909        | 404         |
| 9,000—10,000 . . . . .   | 160                  | 1,544        | 250         | 0 *                  | —            | —           | 270                  | 2,543        | 365         | 220                  | 2,081        | 314         |
| 10,000—15,000 . . . . .  | 340                  | 3,950        | 696         | 120                  | 1,319        | 223         | 760                  | 9,118        | 1,768       | 530                  | 6,275        | 1,124       |
| 15,000—20,000 . . . . .  | 190                  | 3,290        | 811         | 20 *                 | —            | —           | 330                  | 5,641        | 1,226       | *                    | —            | —           |
| 20,000—25,000 . . . . .  | 20 *                 | —            | —           | 20 *                 | —            | —           | 100                  | 2,160        | 566         | 140 *                | —            | —           |
| 5,000—25,000 . . . . .   | 3,900                | 28,777       | 4,121       | 640                  | 5,207        | 759         | 6,630                | 52,128       | 7,715       | 5,200                | 37,514       | 5,123       |
| Over 25,000 . . . . .    | 110                  | 3,848        | 1,320       | —                    | —            | —           | 200                  | 7,584        | 2,717       | 100                  | 4,207        | 1,557       |
| Grand Total . . . . .    | 41,520               | 136,536      | 12,070      | 7,100                | 20,779       | 1,627       | 99,070               | 304,538      | 24,925      | 68,560               | 207,183      | 16,484      |

\*Less than 100; included in total but not shown separately.



**TABLE 7 — (Cont'd)**  
**1953 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**by Income Classes**

(All money figures in thousands of dollars)

| INCOME CLASS       | Quebec              |              |             | Ontario             |              |             | Manitoba            |              |             |
|--------------------|---------------------|--------------|-------------|---------------------|--------------|-------------|---------------------|--------------|-------------|
|                    | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable |
|                    |                     | \$           | \$          |                     | \$           | \$          |                     | \$           | \$          |
| Under \$1,000..... | 3,560               | 2,267        | 144         | 17,720              | 11,010       | 697         | 1,710               | 990          | 59          |
| \$1,000—1,100..... | 11,810              | 12,684       | 163         | 22,530              | 23,891       | 372         | 3,150               | 3,400        | 55          |
| 1,100—1,200.....   | 18,130              | 20,816       | 315         | 24,430              | 28,171       | 734         | 3,700               | 4,234        | 93          |
| 1,200—1,300.....   | 20,190              | 25,143       | 636         | 25,870              | 32,219       | 1,132       | 4,250               | 5,294        | 179         |
| 1,300—1,400.....   | 20,200              | 27,139       | 945         | 26,380              | 35,809       | 1,652       | 4,540               | 6,110        | 266         |
| 1,400—1,500.....   | 19,280              | 27,968       | 1,214       | 26,910              | 38,903       | 2,024       | 4,180               | 6,052        | 315         |
| 1,500—1,600.....   | 20,420              | 31,601       | 1,570       | 30,090              | 46,738       | 2,696       | 4,400               | 6,799        | 374         |
| 1,600—1,700.....   | 19,340              | 31,777       | 1,751       | 30,410              | 50,091       | 3,117       | 4,370               | 7,204        | 453         |
| 1,700—1,800.....   | 18,890              | 33,114       | 2,030       | 32,940              | 57,563       | 3,955       | 4,740               | 8,255        | 547         |
| 1,800—1,900.....   | 17,790              | 32,798       | 2,157       | 33,950              | 62,684       | 4,577       | 4,670               | 8,607        | 634         |
| 1,900—2,000.....   | 18,040              | 35,108       | 2,493       | 32,380              | 63,034       | 4,875       | 4,040               | 7,843        | 601         |
| 1,000—2,000.....   | 184,090             | 278,148      | 13,274      | 285,890             | 439,103      | 25,134      | 42,040              | 63,798       | 3,517       |
| 2,000—2,100.....   | 18,280              | 37,397       | 2,551       | 37,160              | 76,142       | 5,567       | 4,530               | 9,246        | 667         |
| 2,100—2,200.....   | 19,190              | 41,155       | 2,630       | 37,850              | 81,318       | 5,826       | 4,970               | 10,661       | 747         |
| 2,200—2,300.....   | 20,860              | 46,855       | 2,963       | 39,670              | 89,125       | 6,524       | 4,460               | 10,006       | 655         |
| 2,300—2,400.....   | 21,400              | 50,197       | 2,948       | 40,820              | 95,797       | 6,964       | 4,390               | 10,299       | 652         |
| 2,400—2,500.....   | 23,170              | 56,618       | 3,206       | 43,390              | 106,202      | 7,757       | 5,580               | 13,653       | 833         |
| 2,500—2,600.....   | 23,720              | 60,370       | 3,323       | 43,930              | 111,813      | 8,089       | 5,770               | 14,691       | 857         |
| 2,600—2,700.....   | 25,640              | 67,820       | 3,614       | 45,530              | 120,455      | 8,372       | 6,110               | 16,159       | 977         |
| 2,700—2,800.....   | 25,120              | 68,959       | 3,673       | 46,710              | 128,336      | 8,934       | 5,770               | 15,838       | 925         |
| 2,800—2,900.....   | 25,650              | 72,987       | 3,775       | 46,200              | 131,524      | 9,265       | 6,040               | 17,207       | 1,004       |
| 2,900—3,000.....   | 25,440              | 74,970       | 3,896       | 47,830              | 140,868      | 10,005      | 5,770               | 17,003       | 1,004       |
| 2,000—3,000.....   | 228,470             | 577,328      | 32,579      | 429,090             | 1,081,580    | 77,303      | 53,390              | 134,763      | 8,321       |
| 3,000—3,100.....   | 24,970              | 75,998       | 4,007       | 47,280              | 143,921      | 10,425      | 5,440               | 16,553       | 1,018       |
| 3,100—3,200.....   | 25,100              | 78,961       | 4,215       | 46,690              | 146,860      | 10,778      | 5,410               | 17,013       | 1,021       |
| 3,200—3,300.....   | 23,150              | 77,530       | 4,266       | 45,690              | 148,266      | 11,165      | 4,560               | 14,787       | 976         |
| 3,300—3,400.....   | 23,930              | 77,376       | 4,348       | 44,460              | 148,743      | 11,303      | 4,380               | 14,649       | 970         |
| 3,400—3,500.....   | 24,110              | 83,095       | 4,718       | 41,100              | 141,650      | 11,059      | 4,430               | 15,263       | 1,015       |
| 3,500—3,600.....   | 20,770              | 73,604       | 4,386       | 41,940              | 148,560      | 11,876      | 4,580               | 16,229       | 1,200       |
| 3,600—3,700.....   | 18,340              | 66,814       | 4,268       | 39,560              | 144,210      | 11,979      | 3,770               | 13,723       | 1,015       |
| 3,700—3,800.....   | 16,000              | 59,882       | 3,879       | 35,640              | 133,425      | 11,227      | 2,920               | 10,931       | 794         |
| 3,800—3,900.....   | 14,910              | 57,294       | 3,797       | 33,150              | 127,478      | 10,943      | 2,480               | 9,537        | 761         |
| 3,900—4,000.....   | 13,610              | 53,626       | 3,717       | 29,920              | 118,014      | 10,576      | 2,610               | 10,290       | 855         |
| 3,000—4,000.....   | 204,890             | 704,180      | 41,601      | 405,430             | 1,401,127    | 111,331     | 40,580              | 138,975      | 9,625       |
| 4,000—4,500.....   | 47,530              | 200,564      | 15,465      | 114,070             | 481,627      | 45,056      | 9,630               | 40,686       | 3,482       |
| 4,500—5,000.....   | 28,930              | 136,718      | 12,164      | 66,590              | 314,235      | 32,053      | 5,580               | 26,423       | 2,526       |
| 4,000—5,000.....   | 76,460              | 337,282      | 27,629      | 180,660             | 795,862      | 77,109      | 15,210              | 67,109       | 6,008       |
| 5,000—6,000.....   | 30,360              | 164,317      | 16,669      | 66,120              | 358,651      | 39,766      | 6,350               | 34,404       | 3,632       |
| 6,000—7,000.....   | 14,230              | 91,319       | 10,801      | 29,110              | 187,740      | 23,246      | 2,570               | 16,448       | 1,986       |
| 7,000—8,000.....   | 8,060               | 60,088       | 7,732       | 15,600              | 116,255      | 15,488      | 1,600               | 11,874       | 1,570       |
| 8,000—9,000.....   | 5,450               | 46,799       | 6,856       | 9,090               | 76,802       | 11,108      | 1,020               | 8,632        | 1,223       |
| 9,000—10,000.....  | 3,760               | 35,575       | 5,451       | 6,830               | 64,907       | 10,152      | 710                 | 6,741        | 1,014       |
| 10,000—15,000..... | 8,770               | 106,288      | 19,001      | 15,220              | 184,191      | 33,611      | 1,700               | 20,291       | 3,745       |
| 15,000—20,000..... | 3,340               | 56,719       | 13,233      | 6,080               | 103,357      | 24,448      | 570                 | 9,750        | 2,201       |
| 20,000—25,000..... | 1,600               | 35,509       | 9,486       | 2,820               | 62,760       | 17,722      | 200                 | 4,460        | 1,280       |
| 5,000—25,000.....  | 75,570              | 596,614      | 89,229      | 150,870             | 1,154,663    | 175,541     | 14,720              | 112,600      | 16,651      |
| Over 25,000.....   | 2,520               | 121,670      | 44,348      | 4,300               | 181,409      | 68,001      | 480                 | 19,811       | 6,667       |
| Grand Total.....   | 775,560             | 2,617,489    | 248,804     | 1,473,960           | 5,064,754    | 535,116     | 168,130             | 538,046      | 50,848      |



**TABLE 7 — (Concluded)**  
**1953 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS            | Saskatchewan         |              |             | Alberta and N.W.T.   |              |             | British Columbia and Yukon |              |             | Non-Residents        |              |             |
|-------------------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------------|--------------|-------------|----------------------|--------------|-------------|
|                         | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers       | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable |
| Under \$1,000 . . . . . | 890                  | \$ 499       | \$ 36       | 2,180                | \$ 1,445     | \$ 91       | 2,550                      | \$ 1,564     | \$ 111      | 3,710                | \$ 2,056     | \$ 192      |
| \$1,000—1,100 . . . . . | 2,670                | 2,807        | 30          | 4,320                | 4,552        | 54          | 4,740                      | 4,969        | 58          | 620                  | 644          | 53          |
| 1,100—1,200 . . . . .   | 3,140                | 3,621        | 80          | 4,680                | 5,372        | 135         | 6,060                      | 7,006        | 174         | 430                  | 491          | 38          |
| 1,200—1,300 . . . . .   | 3,240                | 4,033        | 134         | 4,980                | 6,188        | 211         | 5,670                      | 7,043        | 240         | 620                  | 771          | 54          |
| 1,300—1,400 . . . . .   | 3,470                | 4,672        | 200         | 4,790                | 6,424        | 290         | 6,240                      | 8,412        | 375         | 480                  | 647          | 59          |
| 1,400—1,500 . . . . .   | 3,240                | 4,687        | 242         | 4,830                | 6,991        | 360         | 6,510                      | 9,528        | 515         | 500                  | 712          | 61          |
| 1,500—1,600 . . . . .   | 3,570                | 5,519        | 310         | 5,280                | 8,148        | 473         | 6,990                      | 10,783       | 614         | 500                  | 771          | 65          |
| 1,600—1,700 . . . . .   | 3,260                | 5,370        | 324         | 5,290                | 8,701        | 560         | 7,310                      | 12,040       | 755         | 500                  | 822          | 63          |
| 1,700—1,800 . . . . .   | 3,350                | 5,860        | 405         | 5,150                | 8,990        | 617         | 7,470                      | 13,043       | 892         | 380                  | 665          | 52          |
| 1,800—1,900 . . . . .   | 3,860                | 7,128        | 501         | 5,390                | 9,957        | 711         | 8,120                      | 14,995       | 1,092       | 410                  | 757          | 68          |
| 1,900—2,000 . . . . .   | 3,360                | 6,531        | 503         | 4,970                | 9,686        | 763         | 8,300                      | 16,154       | 1,255       | 270                  | 524          | 48          |
| 1,000—2,000 . . . . .   | 33,160               | 50,228       | 2,729       | 49,680               | 75,009       | 4,174       | 67,410                     | 103,973      | 5,970       | 4,710                | 6,804        | 561         |
| 2,000—2,100 . . . . .   | 3,460                | 7,090        | 526         | 5,720                | 11,702       | 872         | 8,490                      | 17,367       | 1,256       | 430                  | 879          | 76          |
| 2,100—2,200 . . . . .   | 3,450                | 7,415        | 507         | 5,680                | 12,217       | 849         | 8,430                      | 18,091       | 1,305       | 320                  | 687          | 57          |
| 2,200—2,300 . . . . .   | 3,720                | 8,360        | 564         | 5,840                | 13,096       | 899         | 8,710                      | 19,558       | 1,426       | 260                  | 584          | 53          |
| 2,300—2,400 . . . . .   | 4,090                | 9,595        | 633         | 6,620                | 15,531       | 1,038       | 8,700                      | 20,426       | 1,401       | 280                  | 654          | 52          |
| 2,400—2,500 . . . . .   | 4,950                | 12,098       | 771         | 7,240                | 17,693       | 1,179       | 9,990                      | 24,421       | 1,644       | 310                  | 757          | 65          |
| 2,500—2,600 . . . . .   | 4,570                | 11,639       | 650         | 7,310                | 18,605       | 1,188       | 10,010                     | 25,473       | 1,733       | 210                  | 534          | 48          |
| 2,600—2,700 . . . . .   | 5,100                | 13,512       | 820         | 7,700                | 20,321       | 1,313       | 10,800                     | 28,596       | 1,898       | 160                  | 422          | 45          |
| 2,700—2,800 . . . . .   | 5,300                | 14,550       | 871         | 7,340                | 20,168       | 1,307       | 10,350                     | 28,436       | 1,959       | 370                  | 1,018        | 90          |
| 2,800—2,900 . . . . .   | 4,370                | 12,433       | 766         | 7,580                | 21,569       | 1,359       | 11,280                     | 32,101       | 2,301       | 340                  | 966          | 91          |
| 2,900—3,000 . . . . .   | 4,770                | 14,061       | 834         | 7,090                | 20,899       | 1,459       | 12,210                     | 36,006       | 2,525       | 310                  | 913          | 80          |
| 2,000—3,000 . . . . .   | 43,780               | 110,753      | 6,942       | 68,120               | 171,801      | 11,463      | 98,970                     | 250,475      | 17,448      | 2,990                | 7,414        | 657         |
| 3,000—3,100 . . . . .   | 4,420                | 13,447       | 863         | 7,400                | 22,534       | 1,540       | 13,180                     | 40,130       | 2,793       | 260                  | 793          | 77          |
| 3,100—3,200 . . . . .   | 4,480                | 14,093       | 874         | 7,260                | 22,835       | 1,673       | 12,340                     | 38,789       | 2,841       | 170                  | 538          | 42          |
| 3,200—3,300 . . . . .   | 3,730                | 12,097       | 738         | 6,530                | 21,131       | 1,510       | 11,340                     | 36,736       | 2,732       | 170                  | 553          | 50          |
| 3,300—3,400 . . . . .   | 3,670                | 12,288       | 803         | 6,160                | 20,571       | 1,475       | 11,290                     | 37,766       | 2,833       | 240                  | 803          | 60          |
| 3,400—3,500 . . . . .   | 3,480                | 12,001       | 847         | 5,690                | 19,588       | 1,488       | 10,630                     | 36,615       | 2,742       | 170                  | 586          | 53          |
| 3,500—3,600 . . . . .   | 3,390                | 12,015       | 836         | 5,470                | 19,373       | 1,464       | 10,080                     | 36,069       | 2,904       | 200                  | 710          | 69          |
| 3,600—3,700 . . . . .   | 3,310                | 12,060       | 878         | 5,090                | 18,535       | 1,482       | 9,340                      | 34,005       | 2,761       | 220                  | 801          | 86          |
| 3,700—3,800 . . . . .   | 2,640                | 9,886        | 723         | 4,190                | 15,680       | 1,285       | 9,120                      | 34,167       | 2,858       | 150                  | 562          | 47          |
| 3,800—3,900 . . . . .   | 2,740                | 10,538       | 823         | 4,440                | 16,952       | 1,469       | 8,180                      | 31,427       | 2,700       | 130                  | 502          | 47          |
| 3,900—4,000 . . . . .   | 2,250                | 8,851        | 717         | 4,000                | 15,810       | 1,341       | 8,060                      | 31,777       | 2,732       | 190                  | 747          | 62          |
| 3,000—4,000 . . . . .   | 34,110               | 117,276      | 8,102       | 56,230               | 193,009      | 14,727      | 103,560                    | 357,481      | 27,896      | 1,900                | 6,595        | 593         |
| 4,000—4,500 . . . . .   | 8,510                | 35,965       | 3,062       | 15,140               | 63,907       | 5,892       | 29,340                     | 123,911      | 11,604      | 580                  | 2,447        | 220         |
| 4,500—5,000 . . . . .   | 6,300                | 29,864       | 2,874       | 10,230               | 48,355       | 4,879       | 19,830                     | 93,632       | 9,589       | 380                  | 1,811        | 207         |
| 4,000—5,000 . . . . .   | 14,810               | 65,829       | 5,936       | 25,370               | 112,262      | 10,771      | 49,170                     | 217,543      | 21,193      | 960                  | 4,258        | 427         |
| 5,000—6,000 . . . . .   | 8,000                | 43,512       | 4,566       | 11,310               | 61,447       | 6,843       | 19,380                     | 105,342      | 11,990      | 630                  | 3,455        | 424         |
| 6,000—7,000 . . . . .   | 4,340                | 27,922       | 3,261       | 5,160                | 33,127       | 4,111       | 8,130                      | 52,080       | 6,489       | 440                  | 2,831        | 425         |
| 7,000—8,000 . . . . .   | 2,310                | 17,230       | 2,207       | 3,050                | 22,714       | 3,077       | 4,290                      | 31,929       | 4,362       | 220                  | 1,645        | 233         |
| 8,000—9,000 . . . . .   | 1,400                | 11,898       | 1,719       | 1,810                | 15,310       | 2,238       | 2,580                      | 21,852       | 3,212       | 200                  | 1,669        | 248         |
| 9,000—10,000 . . . . .  | 1,100                | 10,429       | 1,622       | 1,190                | 11,254       | 1,761       | 1,830                      | 17,345       | 2,739       | 120                  | 1,134        | 200         |
| 10,000—15,000 . . . . . | 2,110                | 25,030       | 4,576       | 2,690                | 31,886       | 5,846       | 3,690                      | 44,671       | 8,223       | 320                  | 3,835        | 754         |
| 15,000—20,000 . . . . . | 520                  | 8,913        | 2,129       | 830                  | 14,165       | 3,422       | 1,140                      | 19,793       | 4,707       | *                    | —            | —           |
| 20,000—25,000 . . . . . | 150                  | 3,401        | 932         | 420                  | 9,388        | 2,637       | 340                        | 7,497        | 2,007       | *                    | —            | —           |
| 5,000—25,000 . . . . .  | 19,930               | 148,335      | 21,012      | 26,460               | 199,291      | 29,935      | 41,380                     | 300,509      | 43,729      | 2,050                | 16,823       | 2,883       |
| Over 25,000 . . . . .   | 170                  | 5,227        | 1,819       | 490                  | 16,543       | 6,068       | 830                        | 32,076       | 11,155      | *                    | —            | —           |
| Grand Total . . . . .   | 146,850              | 498,147      | 46,576      | 228,530              | 769,360      | 77,229      | 363,870                    | 1,263,621    | 127,502     | 16,380               | 46,268       | 6,081       |

\*Less than 100; included in total but not shown separately.

**TABLE 8**  
**1953 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**by Occupational Classes**

(All money figures in thousands of dollars)

| OCCUPATION                          | Newfoundland         |               |              | Prince Edward Island |               |              | Nova Scotia          |               |              | New Brunswick        |               |              |
|-------------------------------------|----------------------|---------------|--------------|----------------------|---------------|--------------|----------------------|---------------|--------------|----------------------|---------------|--------------|
|                                     | Number of Tax-payers | Total In-come | Tax Pay-able | Number of Tax-payers | Total In-come | Tax Pay-able | Number of Tax-payers | Total In-come | Tax Pay-able | Number of Tax-payers | Total In-come | Tax Pay-able |
|                                     |                      | \$            | \$           |                      | \$            | \$           |                      | \$            | \$           |                      | \$            | \$           |
| Farmers.....                        | *                    | —             | —            | 130                  | 386           | 12           | 110                  | 416           | 39           | *                    | —             | —            |
| Forestry Operators.....             | *                    | —             | —            | —                    | —             | —            | 140                  | 598           | 85           | 120                  | 383           | 24           |
| Fishermen.....                      | *                    | —             | —            | *                    | —             | —            | 190                  | 541           | 39           | *                    | —             | —            |
| Total Primary Producers.....        | *                    | —             | —            | 140                  | 408           | 14           | 440                  | 1,555         | 163          | 240                  | 767           | 38           |
| Accountants.....                    | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Medical Doctors and Surgeons.....   | 180                  | 1,822         | 335          | *                    | —             | —            | 430                  | 4,114         | 776          | 260                  | 2,646         | 561          |
| Dentists.....                       | *                    | —             | —            | *                    | —             | —            | 230                  | 1,501         | 216          | *                    | —             | —            |
| Lawyers and Notaries.....           | *                    | —             | —            | *                    | —             | —            | 150                  | 1,083         | 174          | 160                  | 715           | 72           |
| Consulting Engineers and Architects | —                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Entertainers.....                   | *                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Osteopaths, Chiropractors, etc..... | *                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Nurses.....                         | *                    | —             | —            | *                    | —             | —            | *                    | —             | —            | 110                  | 227           | 13           |
| Other Professionals.....            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Total Professionals.....            | 280                  | 2,815         | 571          | 140                  | 769           | 96           | 1,110                | 8,025         | 1,381        | 790                  | 5,076         | 861          |
| Agricultural Enterprises.....       | *                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Business Enterprises.....           | 30,160               | 98,293        | 8,278        | 4,190                | 10,819        | 711          | 71,460               | 210,523       | 15,496       | 49,700               | 143,749       | 10,382       |
| Institutions.....                   | *                    | —             | —            | 270                  | 412           | 19           | 1,610                | 3,491         | 200          | 1,660                | 3,462         | 214          |
| Educational Institutions.....       | *                    | —             | —            | 250                  | 597           | 32           | 3,140                | 7,392         | 516          | 2,470                | 5,871         | 450          |
| Federal Government.....             | 2,400                | 7,471         | 518          | 740                  | 2,257         | 133          | 8,180                | 24,062        | 1,577        | 3,920                | 12,345        | 867          |
| Provincial Governments.....         | 3,310                | 7,471         | 460          | 230                  | 527           | 37           | 3,230                | 8,736         | 612          | 2,660                | 7,856         | 534          |
| Municipal and Smaller Governments   | 220                  | 678           | 34           | *                    | —             | —            | 2,210                | 5,962         | 328          | 1,110                | 3,257         | 177          |
| Unclassified.....                   | 2,920                | 8,622         | 581          | *                    | —             | —            | 550                  | 1,149         | 75           | 280                  | 628           | 48           |
| Total Employees.....                | 39,120               | 122,783       | 9,891        | 5,770                | 14,775        | 942          | 90,400               | 261,339       | 18,805       | 61,820               | 177,204       | 12,675       |
| Salesmen.....                       | 210                  | 1,238         | 191          | 120                  | 305           | 13           | 700                  | 2,906         | 262          | 580                  | 2,969         | 377          |
| Manufacturing.....                  | *                    | —             | —            | *                    | —             | —            | 170                  | 891           | 110          | 240                  | 1,358         | 223          |
| Construction.....                   | 130                  | 692           | 94           | *                    | —             | —            | 390                  | 3,977         | 1,225        | 370                  | 1,210         | 76           |
| Public Utilities.....               | 150                  | 854           | 159          | *                    | —             | —            | 240                  | 661           | 39           | 240                  | 668           | 41           |
| Wholesale Trade.....                | *                    | —             | —            | *                    | —             | —            | 290                  | 1,758         | 234          | 180                  | 1,066         | 132          |
| Retail Trade.....                   | 760                  | 3,931         | 623          | 420                  | 2,428         | 347          | 1,980                | 9,062         | 1,228        | 1,690                | 6,661         | 638          |
| Service.....                        | 270                  | 1,633         | 282          | 160                  | 832           | 122          | 900                  | 3,447         | 366          | 470                  | 2,230         | 330          |
| Finance.....                        | —                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Unclassified.....                   | *                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Total Business Proprietors.....     | 1,430                | 7,631         | 1,208        | 690                  | 3,680         | 509          | 4,070                | 20,512        | 3,312        | 3,290                | 14,142        | 1,728        |
| Investment Income Predominates..... | 270                  | 1,467         | 162          | 170                  | 602           | 39           | 1,520                | 7,132         | 629          | 1,160                | 4,934         | 659          |
| Pension Income Predominates.....    | *                    | —             | —            | *                    | —             | —            | 410                  | 1,020         | 41           | 440                  | 1,419         | 97           |
| Total Financial.....                | 360                  | 1,666         | 170          | 220                  | 740           | 46           | 1,930                | 8,152         | 670          | 1,600                | 6,353         | 756          |
| Estates.....                        | *                    | —             | —            | *                    | —             | —            | 120                  | 904           | 202          | *                    | —             | —            |
| Deceased.....                       | *                    | —             | —            | *                    | —             | —            | 300                  | 1,145         | 130          | 140                  | 458           | 40           |
| Unclassified.....                   | —                    | —             | —            | —                    | —             | —            | —                    | —             | —            | *                    | —             | —            |
| Grand Total.....                    | 41,520               | 136,536       | 12,070       | 7,100                | 20,779        | 1,627        | 99,070               | 304,538       | 24,925       | 68,560               | 207,183       | 16,484       |

\*Under 100; included in total but not shown separately.



**TABLE 8 — (Cont'd)**  
**1953 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**by Occupational Classes**

(All money figures in thousands of dollars)

| OCCUPATION                                    | Quebec               |                  |                | Ontario              |                  |                | Manitoba             |                |               |
|---|----------------------|------------------|----------------|----------------------|------------------|----------------|----------------------|----------------|---------------|
|   | Number of Tax-payers | Total Income     | Tax Payable    | Number of Tax-payers | Total Income     | Tax Payable    | Number of Tax-payers | Total Income   | Tax Payable   |
|   |                      | \$               | \$             |                      | \$               | \$             |                      | \$             | \$            |
| Farmers . . . . .                             | 750                  | 2,877            | 210            | 11,520               | 39,583           | 2,888          | 4,410                | 14,335         | 1,073         |
| Forestry Operators . . . . .                  | 100                  | 427              | 35             | 260                  | 1,082            | 130            | *                    | —              | —             |
| Fishermen . . . . .                           | *                    | —                | —              | 360                  | 1,560            | 169            | *                    | —              | —             |
| <b>Total Primary Producers . . . . .</b>      | <b>880</b>           | <b>3,367</b>     | <b>249</b>     | <b>12,140</b>        | <b>42,225</b>    | <b>3,187</b>   | <b>4,460</b>         | <b>14,464</b>  | <b>1,082</b>  |
| Accountants . . . . .                         | 600                  | 5,657            | 1,220          | 960                  | 7,646            | 1,471          | 210                  | 1,680          | 255           |
| Medical Doctors and Surgeons . . . . .        | 2,560                | 20,209           | 3,486          | 3,680                | 47,971           | 11,869         | 570                  | 7,813          | 2,080         |
| Dentists . . . . .                            | 840                  | 4,088            | 434            | 1,980                | 15,772           | 2,623          | 160                  | 1,214          | 192           |
| Lawyers and Notaries . . . . .                | 1,470                | 12,618           | 2,617          | 2,300                | 27,599           | 7,053          | 160                  | 1,274          | 260           |
| Consulting Engineers and Architects . . . . . | 680                  | 7,739            | 1,951          | 800                  | 10,093           | 2,773          | *                    | —              | —             |
| Entertainers . . . . .                        | 420                  | 1,824            | 208            | 950                  | 4,428            | 637            | 120                  | 506            | 31            |
| Osteopaths, Chiropractors, etc. . . . .       | 160                  | 605              | 46             | 610                  | 3,172            | 429            | *                    | —              | —             |
| Nurses . . . . .                              | 660                  | 1,170            | 69             | 2,110                | 4,137            | 307            | 140                  | 247            | 14            |
| Other Professionals . . . . .                 | 610                  | 2,721            | 372            | 1,520                | 7,528            | 1,044          | *                    | —              | —             |
| <b>Total Professionals . . . . .</b>          | <b>8,000</b>         | <b>56,631</b>    | <b>10,403</b>  | <b>14,910</b>        | <b>128,346</b>   | <b>28,206</b>  | <b>1,550</b>         | <b>14,068</b>  | <b>3,047</b>  |
| Agricultural Enterprises . . . . .            | *                    | —                | —              | 1,070                | 1,946            | 105            | 210                  | 315            | 16            |
| Business Enterprises . . . . .                | 617,720              | 1,932,234        | 160,409        | 1,123,280            | 3,633,295        | 351,844        | 118,290              | 358,696        | 31,200        |
| Institutions . . . . .                        | 12,510               | 28,579           | 2,054          | 30,690               | 67,939           | 5,193          | 3,790                | 7,564          | 494           |
| Educational Institutions . . . . .            | 10,010               | 29,275           | 2,359          | 27,520               | 95,629           | 9,573          | 4,560                | 12,629         | 1,052         |
| Federal Government . . . . .                  | 23,580               | 70,480           | 4,532          | 57,540               | 177,463          | 14,425         | 7,090                | 21,224         | 1,597         |
| Provincial Governments . . . . .              | 12,600               | 37,128           | 2,190          | 36,810               | 123,422          | 11,049         | 7,140                | 19,087         | 1,410         |
| Municipal and Smaller Governments . . . . .   | 18,840               | 62,410           | 3,410          | 38,410               | 124,757          | 9,558          | 6,450                | 19,554         | 1,247         |
| Unclassified . . . . .                        | 4,820                | 12,345           | 916            | 8,130                | 19,913           | 1,521          | 810                  | 2,077          | 138           |
| <b>Total Employees . . . . .</b>              | <b>700,110</b>       | <b>2,172,512</b> | <b>175,872</b> | <b>1,323,450</b>     | <b>4,244,364</b> | <b>403,268</b> | <b>148,340</b>       | <b>441,146</b> | <b>37,154</b> |
| Salesmen . . . . .                            | 10,250               | 49,186           | 5,616          | 17,870               | 83,187           | 10,177         | 1,850                | 8,439          | 1,192         |
| Manufacturing . . . . .                       | 4,090                | 25,969           | 4,377          | 6,740                | 42,097           | 7,661          | 300                  | 1,832          | 291           |
| Construction . . . . .                        | 3,380                | 16,543           | 2,099          | 12,110               | 67,923           | 11,937         | 910                  | 5,121          | 967           |
| Public Utilities . . . . .                    | 1,750                | 5,898            | 426            | 3,680                | 13,706           | 1,441          | 570                  | 1,608          | 91            |
| Wholesale Trade . . . . .                     | 2,810                | 25,051           | 5,413          | 3,030                | 22,697           | 4,722          | 650                  | 4,602          | 755           |
| Retail Trade . . . . .                        | 14,290               | 65,387           | 7,402          | 26,500               | 138,229          | 19,828         | 3,860                | 19,326         | 2,436         |
| Service . . . . .                             | 9,260                | 38,432           | 4,314          | 14,760               | 61,107           | 7,792          | 1,790                | 5,728          | 443           |
| Finance . . . . .                             | 1,920                | 19,478           | 4,680          | 2,810                | 27,977           | 7,200          | 370                  | 1,941          | 227           |
| Unclassified . . . . .                        | 500                  | 3,495            | 705            | 270                  | 1,811            | 406            | *                    | —              | —             |
| <b>Total Business Proprietors . . . . .</b>   | <b>38,000</b>        | <b>200,253</b>   | <b>29,416</b>  | <b>69,900</b>        | <b>375,547</b>   | <b>60,987</b>  | <b>8,470</b>         | <b>40,295</b>  | <b>5,231</b>  |
| Investment Income Predominates . . . . .      | 14,790               | 113,118          | 24,671         | 24,590               | 148,231          | 25,756         | 2,350                | 15,455         | 2,864         |
| Pension Income Predominates . . . . .         | 1,300                | 4,507            | 425            | 4,410                | 13,682           | 1,059          | 510                  | 1,647          | 118           |
| <b>Total Financial . . . . .</b>              | <b>16,090</b>        | <b>117,625</b>   | <b>25,096</b>  | <b>29,000</b>        | <b>161,913</b>   | <b>26,815</b>  | <b>2,860</b>         | <b>17,102</b>  | <b>2,982</b>  |
| Estates . . . . .                             | 550                  | 10,003           | 1,119          | 3,400                | 15,640           | 1,059          | 160                  | 1,092          | 9             |
| Deceased . . . . .                            | 1,520                | 7,451            | 992            | 3,050                | 12,805           | 1,341          | 380                  | 1,278          | 139           |
| Unclassified . . . . .                        | 160                  | 461              | 41             | 240                  | 727              | 76             | *                    | —              | —             |
| <b>Grand Total . . . . .</b>                  | <b>775,560</b>       | <b>2,617,489</b> | <b>248,804</b> | <b>1,473,960</b>     | <b>5,064,754</b> | <b>535,116</b> | <b>168,130</b>       | <b>538,046</b> | <b>50,848</b> |

\*Under 100; included in total but not shown separately.



**TABLE 8 — (Concluded)**  
**1953 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

| OCCUPATION                               | Saskatchewan         |              |              | Alberta and N.W.T.   |              |              | British Columbia and Yukon |              |              | Non-Residents        |              |              |
|--|----------------------|--------------|--------------|----------------------|--------------|--------------|----------------------------|--------------|--------------|----------------------|--------------|--------------|
|  | Number of Tax-payers | Total Income | Tax Pay-able | Number of Tax-payers | Total Income | Tax Pay-able | Number of Tax-payers       | Total Income | Tax Pay-able | Number of Tax-payers | Total Income | Tax Pay-able |
| Farmers.....                             | 31,280               | \$ 129,762   | \$ 12,023    | 17,970               | \$ 69,651    | \$ 6,547     | 2,770                      | \$ 9,637     | \$ 712       | 150                  | \$ 712       | \$ 102       |
| Forestry Operators.....                  | *                    | —            | —            | *                    | —            | —            | 1,020                      | 5,235        | 838          | —                    | —            | —            |
| Fishermen.....                           | *                    | —            | —            | *                    | —            | —            | 2,780                      | 10,165       | 967          | —                    | —            | —            |
| Total Primary Producers.....             | 31,310               | 129,958      | 12,045       | 18,010               | 69,860       | 6,578        | 6,570                      | 25,037       | 2,517        | 150                  | 712          | 102          |
| Accountants.....                         | 110                  | 818          | 118          | 160                  | 1,060        | 180          | 460                        | 3,406        | 588          | *                    | —            | —            |
| Medical Doctors and Surgeons.....        | 530                  | 6,440        | 1,556        | 680                  | 7,987        | 1,844        | 1,140                      | 14,479       | 3,485        | *                    | —            | —            |
| Dentists.....                            | 190                  | 1,877        | 355          | 380                  | 3,177        | 565          | 560                        | 4,698        | 788          | —                    | —            | —            |
| Lawyers and Notaries.....                | 190                  | 1,580        | 271          | 320                  | 3,352        | 726          | 600                        | 4,987        | 1,012        | —                    | —            | —            |
| Consulting Engineers and Architects..... | *                    | —            | —            | *                    | —            | —            | 360                        | 2,454        | 383          | *                    | —            | —            |
| Entertainers.....                        | *                    | —            | —            | *                    | —            | —            | 110                        | 410          | 36           | 220                  | 562          | 104          |
| Osteopaths, Chiropractors, etc.....      | 170                  | 1,005        | 141          | *                    | —            | —            | 250                        | 1,420        | 205          | —                    | —            | —            |
| Nurses.....                              | *                    | —            | —            | *                    | —            | —            | 360                        | 655          | 42           | *                    | —            | —            |
| Other Professionals.....                 | 110                  | 387          | 42           | *                    | —            | —            | 260                        | 1,012        | 92           | —                    | —            | —            |
| Total Professionals.....                 | 1,430                | 12,636       | 2,525        | 1,950                | 17,357       | 3,514        | 4,100                      | 33,521       | 6,631        | 380                  | 1,266        | 222          |
| Agricultural Enterprises.....            | 860                  | 1,522        | 94           | 920                  | 1,843        | 121          | 360                        | 733          | 43           | *                    | —            | —            |
| Business Enterprises.....                | 71,960               | 212,292      | 17,464       | 149,770              | 475,077      | 44,592       | 263,270                    | 880,562      | 85,661       | 10,290               | 31,040       | 4,131        |
| Institutions.....                        | 4,880                | 10,293       | 791          | 4,940                | 11,170       | 851          | 10,370                     | 25,470       | 2,077        | 850                  | 1,284        | 97           |
| Educational Institutions.....            | 5,720                | 15,195       | 1,199        | 5,880                | 18,476       | 1,676        | 7,760                      | 28,061       | 2,822        | 390                  | 855          | 78           |
| Federal Government.....                  | 4,740                | 14,459       | 1,031        | 9,180                | 26,326       | 1,971        | 16,700                     | 52,339       | 4,204        | 1,070                | 3,641        | 342          |
| Provincial Governments.....              | 6,990                | 20,877       | 1,689        | 7,950                | 20,817       | 1,604        | 11,690                     | 37,182       | 2,932        | 300                  | 705          | 70           |
| Municipal and Smaller Governments.....   | 3,150                | 9,177        | 601          | 8,030                | 23,735       | 1,713        | 7,510                      | 25,449       | 1,949        | 120                  | 177          | 13           |
| Unclassified.....                        | 600                  | 1,281        | 72           | 1,130                | 2,548        | 176          | 2,170                      | 5,480        | 377          | 160                  | 240          | 18           |
| Total Employees.....                     | 98,900               | 285,096      | 22,941       | 187,800              | 579,992      | 52,704       | 319,830                    | 1,055,276    | 100,065      | 13,190               | 37,957       | 4,749        |
| Salesmen.....                            | 850                  | 3,160        | 286          | 2,850                | 14,428       | 2,085        | 4,410                      | 19,570       | 2,281        | 100                  | 237          | 21           |
| Manufacturing.....                       | 490                  | 2,465        | 381          | 320                  | 1,883        | 369          | 1,670                      | 7,782        | 1,111        | *                    | —            | —            |
| Construction.....                        | 900                  | 5,327        | 897          | 2,330                | 12,461       | 1,923        | 2,590                      | 9,958        | 911          | *                    | —            | —            |
| Public Utilities.....                    | 780                  | 2,660        | 222          | 1,770                | 6,372        | 567          | 1,670                      | 6,557        | 665          | *                    | —            | —            |
| Wholesale Trade.....                     | 160                  | 1,246        | 248          | 130                  | 856          | 138          | 600                        | 3,759        | 618          | *                    | —            | —            |
| Retail Trade.....                        | 5,110                | 29,323       | 4,215        | 5,700                | 30,107       | 4,028        | 6,070                      | 27,360       | 3,145        | *                    | —            | —            |
| Service.....                             | 1,690                | 6,862        | 747          | 2,610                | 11,510       | 1,479        | 4,700                      | 17,314       | 1,849        | 190                  | 453          | 56           |
| Finance.....                             | 250                  | 1,278        | 147          | 290                  | 2,100        | 393          | 660                        | 3,535        | 487          | 100                  | 440          | 56           |
| Unclassified.....                        | *                    | —            | —            | 170                  | 859          | 125          | *                          | —            | —            | *                    | —            | —            |
| Total Business Proprietors.....          | 9,470                | 49,576       | 6,927        | 13,320               | 66,148       | 9,022        | 18,030                     | 76,682       | 8,849        | 580                  | 2,716        | 452          |
| Investment Income Predominates.....      | 4,050                | 14,972       | 1,548        | 3,430                | 17,601       | 2,942        | 8,110                      | 43,633       | 6,276        | 1,790                | 3,029        | 488          |
| Pension Income Predominates.....         | 140                  | 305          | 12           | 350                  | 899          | 35           | 1,340                      | 3,691        | 196          | *                    | —            | —            |
| Total Financial.....                     | 4,190                | 15,277       | 1,560        | 3,780                | 18,500       | 2,977        | 9,450                      | 47,324       | 6,472        | 1,860                | 3,212        | 508          |
| Estates.....                             | 150                  | 211          | 31           | 240                  | 1,054        | 170          | 460                        | 2,167        | 225          | *                    | —            | —            |
| Deceased.....                            | 540                  | 2,142        | 245          | 540                  | 1,942        | 175          | 800                        | 3,389        | 412          | *                    | —            | —            |
| Unclassified.....                        | *                    | —            | —            | *                    | —            | —            | 220                        | 655          | 50           | *                    | —            | —            |
| Grand Total.....                         | 146,850              | 498,147      | 46,576       | 228,530              | 769,360      | 77,229       | 363,870                    | 1,263,621    | 127,502      | 16,380               | 46,268       | 6,078        |

\*Under 100; included in total but not shown separately.

**TABLE 9**  
**1953 TAXATION YEAR — CANADA**  
**Income Distribution by Occupational Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS        | FARMERS |         |        | FORESTRY OPERATORS |        |       | FISHERMEN |        |       |
|---------------------|---------|---------|--------|--------------------|--------|-------|-----------|--------|-------|
|                     | Number  | Income  | Tax    | Number             | Income | Tax   | Number    | Income | Tax   |
| Under \$1,000.....  | *       | \$ —    | \$ —   | —                  | \$ —   | \$ —  | *         | \$ —   | \$ —  |
| \$1,000— 1,500..... | 5,120   | 6,375   | 200    | 180                | 228    | 7     | 370       | 455    | 14    |
| 1,500— 2,000.....   | 4,140   | 7,171   | 400    | *                  | —      | —     | 220       | 378    | 23    |
| 2,000— 2,500.....   | 8,560   | 19,520  | 734    | 240                | 531    | 29    | 470       | 1,061  | 52    |
| 2,500— 3,000.....   | 11,710  | 32,045  | 1,235  | 240                | 661    | 25    | 510       | 1,402  | 68    |
| 3,000— 3,500.....   | 9,770   | 31,612  | 1,571  | 160                | 516    | 31    | 410       | 1,333  | 86    |
| 3,500— 4,000.....   | 7,330   | 27,347  | 1,783  | 200                | 742    | 62    | 380       | 1,404  | 120   |
| 4,000— 4,500.....   | 4,750   | 20,136  | 1,595  | 110                | 467    | 39    | 290       | 1,242  | 120   |
| 4,500— 5,000.....   | 3,930   | 18,610  | 1,687  | 130                | 602    | 52    | 210       | 991    | 86    |
| 5,000— 6,000.....   | 4,780   | 26,116  | 2,625  | 110                | 592    | 67    | 210       | 1,164  | 133   |
| 6,000— 7,000.....   | 3,130   | 20,201  | 2,248  | *                  | —      | —     | 180       | 1,164  | 135   |
| 7,000— 8,000.....   | 2,120   | 15,811  | 1,885  | *                  | —      | —     | *         | —      | —     |
| 8,000— 9,000.....   | 1,140   | 9,654   | 1,357  | *                  | —      | —     | *         | —      | —     |
| 9,000— 10,000.....  | 670     | 6,364   | 956    | *                  | —      | —     | *         | —      | —     |
| 10,000— 15,000..... | 1,510   | 17,574  | 3,044  | *                  | —      | —     | 110       | 1,323  | 252   |
| Over 15,000.....    | 460     | 9,130   | 2,293  | *                  | —      | —     | *         | —      | —     |
| Total.....          | 69,200  | 267,737 | 23,621 | 1,720              | 7,957  | 1,130 | 3,470     | 12,848 | 1,238 |

| INCOME CLASS        | Total Primary Producers |         |        | ACCOUNTANTS |        |       | MEDICAL DOCTORS<br>AND SURGEONS |         |        |
|---------------------|-------------------------|---------|--------|-------------|--------|-------|---------------------------------|---------|--------|
|                     | Number                  | Income  | Tax    | Number      | Income | Tax   | Number                          | Income  | Tax    |
| Under \$1,000.....  | *                       | \$ —    | \$ —   | —           | \$ —   | \$ —  | —                               | \$ —    | \$ —   |
| \$1,000— 1,500..... | 5,670                   | 7,059   | 222    | *           | —      | —     | *                               | —       | —      |
| 1,500— 2,000.....   | 4,430                   | 7,667   | 432    | *           | —      | —     | *                               | —       | —      |
| 2,000— 2,500.....   | 9,270                   | 21,112  | 815    | 200         | 432    | 23    | 300                             | 669     | 37     |
| 2,500— 3,000.....   | 12,460                  | 34,108  | 1,327  | 140         | 398    | 20    | 250                             | 677     | 22     |
| 3,000— 3,500.....   | 10,340                  | 33,461  | 1,688  | 200         | 662    | 43    | 460                             | 1,489   | 101    |
| 3,500— 4,000.....   | 7,910                   | 29,493  | 1,964  | 190         | 714    | 45    | 500                             | 1,864   | 117    |
| 4,000— 4,500.....   | 5,150                   | 21,844  | 1,754  | 200         | 844    | 64    | 390                             | 1,650   | 130    |
| 4,500— 5,000.....   | 4,270                   | 20,204  | 1,825  | 150         | 715    | 58    | 410                             | 1,963   | 191    |
| 5,000— 6,000.....   | 5,100                   | 27,871  | 2,826  | 250         | 1,354  | 142   | 860                             | 4,687   | 504    |
| 6,000— 7,000.....   | 3,350                   | 21,628  | 2,422  | 200         | 1,300  | 159   | 690                             | 4,498   | 557    |
| 7,000— 8,000.....   | 2,160                   | 16,111  | 1,929  | 190         | 1,408  | 187   | 620                             | 4,627   | 630    |
| 8,000— 9,000.....   | 1,250                   | 10,584  | 1,492  | *           | —      | —     | 500                             | 4,266   | 648    |
| 9,000— 10,000.....  | 710                     | 6,744   | 1,011  | 170         | 1,609  | 251   | 570                             | 5,451   | 907    |
| 10,000— 15,000..... | 1,710                   | 20,110  | 3,563  | 300         | 3,750  | 709   | 2,090                           | 25,885  | 4,976  |
| Over 15,000.....    | 520                     | 10,468  | 2,711  | 310         | 7,475  | 2,261 | 2,380                           | 56,142  | 17,228 |
| Total.....          | 74,390                  | 288,542 | 25,989 | 2,630       | 21,292 | 4,049 | 10,140                          | 114,152 | 26,078 |

| INCOME CLASS        | DENTISTS |        |       | LAWYERS AND NOTARIES |        |        | CONSULTING ENGINEERS AND<br>ARCHITECTS |        |       |
|---------------------|----------|--------|-------|----------------------|--------|--------|--|--------|-------|
|                     | Number   | Income | Tax   | Number               | Income | Tax    | Number                                 | Income | Tax   |
| Under \$1,000.....  | —        | \$ —   | \$ —  | —                    | \$ —   | \$ —   | *                                      | \$ —   | \$ —  |
| \$1,000— 1,500..... | *        | —      | —     | *                    | —      | —      | *                                      | —      | —     |
| 1,500— 2,000.....   | *        | —      | —     | 130                  | 225    | 15     | —                                      | —      | —     |
| 2,000— 2,500.....   | 230      | 519    | 30    | 370                  | 862    | 57     | 160                                    | 391    | 27    |
| 2,500— 3,000.....   | 180      | 494    | 23    | 170                  | 478    | 22     | 110                                    | 296    | 17    |
| 3,000— 3,500.....   | 260      | 843    | 54    | 260                  | 845    | 52     | 140                                    | 458    | 19    |
| 3,500— 4,000.....   | 160      | 596    | 36    | 310                  | 1,174  | 89     | 100                                    | 370    | 22    |
| 4,000— 4,500.....   | 230      | 979    | 83    | 350                  | 1,487  | 136    | 110                                    | 468    | 49    |
| 4,500— 5,000.....   | 290      | 1,375  | 137   | 300                  | 1,419  | 150    | *                                      | —      | —     |
| 5,000— 6,000.....   | 480      | 2,608  | 301   | 370                  | 2,011  | 220    | 270                                    | 1,481  | 162   |
| 6,000— 7,000.....   | 400      | 2,549  | 319   | 410                  | 2,697  | 329    | 120                                    | 771    | 94    |
| 7,000— 8,000.....   | 400      | 2,988  | 415   | 310                  | 2,326  | 313    | 120                                    | 901    | 117   |
| 8,000— 9,000.....   | 350      | 2,992  | 451   | 240                  | 2,042  | 298    | *                                      | —      | —     |
| 9,000— 10,000.....  | 390      | 3,716  | 604   | 300                  | 2,858  | 455    | *                                      | —      | —     |
| 10,000— 15,000..... | 760      | 9,156  | 1,751 | 840                  | 10,022 | 1,932  | 310                                    | 3,899  | 743   |
| Over 15,000.....    | 240      | 4,429  | 1,152 | 950                  | 25,108 | 8,220  | 400                                    | 11,217 | 3,890 |
| Total.....          | 4,460    | 33,383 | 5,363 | 5,390                | 53,656 | 12,291 | 2,150                                  | 22,122 | 5,401 |

\*Less than 100; included in total but not shown separately.



**TABLE 9 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Income Distribution by Occupational Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS        | ENTERTAINERS |        |       | OSTEOPATHS, CHIROPRACTORS,<br>Etc. |        |       | NURSES |        |      |
|---------------------|--------------|--------|-------|------------------------------------|--------|-------|--------|--------|------|
|                     | Number       | Income | Tax   | Number                             | Income | Tax   | Number | Income | Tax  |
| Under \$1,000.....  | 120          | \$ 75  | \$ 9  | —                                  | \$ —   | \$ —  | *      | \$ —   | \$ — |
| \$1,000— 1,500..... | 140          | 179    | 8     | *                                  | —      | —     | 1,110  | 1,394  | 44   |
| 1,500— 2,000.....   | 170          | 290    | 20    | *                                  | —      | —     | 1,220  | 2,133  | 132  |
| 2,000— 2,500.....   | 150          | 337    | 29    | *                                  | —      | —     | 640    | 1,440  | 115  |
| 2,500— 3,000.....   | 320          | 849    | 60    | 190                                | 512    | 29    | 540    | 1,458  | 130  |
| 3,000— 3,500.....   | 170          | 555    | 39    | 100                                | 326    | 22    | 140    | 471    | 48   |
| 3,500— 4,000.....   | 140          | 525    | 53    | 110                                | 413    | 31    | —      | —      | —    |
| 4,000— 4,500.....   | 120          | 506    | 46    | 210                                | 928    | 84    | —      | —      | —    |
| 4,500— 5,000.....   | *            | —      | —     | —                                  | —      | —     | —      | —      | —    |
| 5,000— 6,000.....   | 210          | 1,138  | 157   | 170                                | 937    | 102   | —      | —      | —    |
| 6,000— 7,000.....   | 130          | 836    | 105   | 110                                | 715    | 83    | *      | —      | —    |
| 7,000— 8,000.....   | *            | —      | —     | *                                  | —      | —     | —      | —      | —    |
| 8,000— 9,000.....   | *            | —      | —     | *                                  | —      | —     | —      | —      | —    |
| 9,000— 10,000.....  | —            | —      | —     | *                                  | —      | —     | —      | —      | —    |
| 10,000— 15,000..... | 130          | 1,541  | 241   | 100                                | 1,190  | 235   | —      | —      | —    |
| Over 15,000.....    | *            | —      | —     | *                                  | —      | —     | —      | —      | —    |
| Total.....          | 1,990        | 8,465  | 1,066 | 1,440                              | 7,976  | 1,109 | 3,720  | 7,004  | 481  |

| INCOME CLASS        | OTHER PROFESSIONALS |        |       | Total Professionals |         |        | EMPLOYEES OF<br>AGRICULTURAL ENTERPRISES |        |      |
|---------------------|---------------------|--------|-------|---------------------|---------|--------|--|--------|------|
|                     | Number              | Income | Tax   | Number              | Income  | Tax    | Number                                   | Income | Tax  |
| Under \$1,000.....  | *                   | \$ —   | \$ —  | 210                 | \$ 135  | \$ 15  | 100                                      | \$ 65  | \$ 4 |
| \$1,000— 1,500..... | 210                 | 257    | 6     | 1,820               | 2,414   | 99     | 1,360                                    | 1,697  | 64   |
| 1,500— 2,000.....   | 190                 | 342    | 23    | 1,910               | 3,346   | 211    | 900                                      | 1,532  | 101  |
| 2,000— 2,500.....   | 360                 | 806    | 48    | 2,480               | 5,609   | 372    | 510                                      | 1,121  | 61   |
| 2,500— 3,000.....   | 320                 | 885    | 50    | 2,220               | 6,048   | 376    | 270                                      | 731    | 49   |
| 3,000— 3,500.....   | 270                 | 875    | 48    | 2,000               | 6,525   | 427    | 190                                      | 606    | 38   |
| 3,500— 4,000.....   | 310                 | 1,145  | 69    | 1,820               | 6,800   | 461    | *  | —      | —    |
| 4,000— 4,500.....   | 180                 | 757    | 59    | 1,790               | 7,619   | 651    | *  | —      | —    |
| 4,500— 5,000.....   | 140                 | 662    | 65    | 1,420               | 6,754   | 669    | *  | —      | —    |
| 5,000— 6,000.....   | 210                 | 1,141  | 128   | 2,820               | 15,358  | 1,715  | *  | —      | —    |
| 6,000— 7,000.....   | 120                 | 770    | 97    | 2,190               | 14,203  | 1,753  | *  | —      | —    |
| 7,000— 8,000.....   | 140                 | 1,035  | 129   | 1,890               | 14,135  | 1,921  | —  | —      | —    |
| 8,000— 9,000.....   | *                   | —      | —     | 1,420               | 12,074  | 1,805  | —  | —      | —    |
| 9,000— 10,000.....  | *                   | —      | —     | 1,600               | 15,260  | 2,481  | —  | —      | —    |
| 10,000— 15,000..... | *                   | —      | —     | 4,610               | 56,370  | 10,758 | —  | —      | —    |
| Over 15,000.....    | *                   | —      | —     | 4,440               | 107,858 | 33,746 | —  | —      | —    |
| Total.....          | 2,720               | 12,458 | 1,622 | 34,640              | 280,508 | 57,460 | 3,510                                    | 6,508  | 386  |

| INCOME CLASS        | EMPLOYEES OF<br>BUSINESS ENTERPRISES |           |          | EMPLOYEES OF<br>INSTITUTIONS |          |        | EMPLOYEES OF<br>EDUCATIONAL INSTITUTIONS |         |        |
|---------------------|--------------------------------------|-----------|----------|------------------------------|----------|--------|--|---------|--------|
|                     | Number                               | Income    | Tax      | Number                       | Income   | Tax    | Number                                   | Income  | Tax    |
| Under \$1,000.....  | 25,590                               | \$ 16,282 | \$ 1,011 | 1,850                        | \$ 1,105 | \$ 68  | 180                                      | \$ 130  | \$ 9   |
| \$1,000— 1,500..... | 261,950                              | 330,624   | 11,595   | 16,500                       | 20,617   | 668    | 6,590                                    | 8,417   | 233    |
| 1,500— 2,000.....   | 297,510                              | 519,806   | 35,513   | 16,850                       | 29,302   | 1,971  | 8,670                                    | 15,328  | 954    |
| 2,000— 2,500.....   | 332,800                              | 750,275   | 53,613   | 14,660                       | 32,853   | 2,508  | 11,590                                   | 25,921  | 2,008  |
| 2,500— 3,000.....   | 396,480                              | 1,090,640 | 72,044   | 10,510                       | 28,601   | 2,181  | 10,080                                   | 27,533  | 2,254  |
| 3,000— 3,500.....   | 397,230                              | 1,286,073 | 89,739   | 5,110                        | 16,406   | 1,225  | 7,830                                    | 25,381  | 2,248  |
| 3,500— 4,000.....   | 299,210                              | 1,114,403 | 88,565   | 2,280                        | 8,445    | 649    | 6,450                                    | 24,087  | 2,333  |
| 4,000— 4,500.....   | 180,920                              | 763,609   | 68,817   | 1,290                        | 5,422    | 485    | 4,410                                    | 18,569  | 1,876  |
| 4,500— 5,000.....   | 107,710                              | 508,517   | 50,508   | 630                          | 2,934    | 289    | 3,770                                    | 17,910  | 1,831  |
| 5,000— 6,000.....   | 103,920                              | 562,767   | 61,444   | 850                          | 4,645    | 494    | 4,610                                    | 25,107  | 2,757  |
| 6,000— 7,000.....   | 41,010                               | 262,782   | 32,447   | 350                          | 2,206    | 252    | 2,190                                    | 14,039  | 1,653  |
| 7,000— 8,000.....   | 20,300                               | 150,990   | 20,428   | 280                          | 2,110    | 271    | 820                                      | 6,076   | 780    |
| 8,000— 9,000.....   | 11,090                               | 93,499    | 13,545   | 130                          | 1,113    | 169    | 300                                      | 2,543   | 354    |
| 9,000— 10,000.....  | 7,700                                | 72,828    | 11,319   | *                            | —        | —      | 110                                      | 1,028   | 151    |
| 10,000— 15,000..... | 15,440                               | 185,458   | 33,841   | 170                          | 2,053    | 374    | 110                                      | 1,354   | 204    |
| Over 15,000.....    | 11,230                               | 278,027   | 85,738   | *                            | —        | —      | *  | —       | —      |
| Total.....          | 2,510,090                            | 7,986,580 | 730,167  | 71,610                       | 159,754  | 11,995 | 67,760                                   | 214,124 | 19,772 |

\*Less than 100; included in total but not shown separately.



**TABLE 9 — (Cont'd)**  
**1953 TAXATION YEAR — CANADA**  
**Income Distribution by Occupational Classes**  
(All money figures in thousands of dollars)

| EMPLOYEES OF<br>FEDERAL GOVERNMENT |         |        | EMPLOYEES OF<br>PROVINCIAL GOVERNMENTS |         |        | EMPLOYEES OF MUNICIPAL<br>AND SMALLER GOVERNMENTS |         |        | UNCLASSIFIED EMPLOYEES |        |       |
|------------------------------------|---------|--------|--|---------|--------|---|---------|--------|------------------------|--------|-------|
| Number                             | Income  | Tax    | Number                                 | Income  | Tax    | Number  | Income  | Tax    | Number                 | Income | Tax   |
| 420                                | \$ 248  | \$ 16  | 510                                    | \$ 295  | \$ 20  | 250   | \$ 181  | \$ 10  | 1,220                  | \$ 559 | \$ 54 |
| 8,370                              | 10,590  | 380    | 8,030                                  | 10,163  | 336    | 3,550   | 4,488   | 162    | 3,600                  | 4,531  | 176   |
| 14,260                             | 24,874  | 1,675  | 12,370                                 | 21,666  | 1,389  | 5,050   | 8,811   | 573    | 3,290                  | 5,704  | 373   |
| 21,030                             | 48,081  | 3,193  | 14,340                                 | 32,307  | 2,207  | 9,120   | 20,720  | 1,272  | 3,650                  | 8,241  | 534   |
| 30,620                             | 83,916  | 5,360  | 17,580                                 | 48,315  | 2,934  | 18,130  | 50,282  | 2,758  | 3,420                  | 9,389  | 566   |
| 24,230                             | 78,308  | 4,908  | 13,970                                 | 45,069  | 2,952  | 22,140  | 71,864  | 4,219  | 2,950                  | 9,495  | 573   |
| 14,850                             | 55,187  | 3,995  | 8,610                                  | 32,102  | 2,479  | 14,640  | 54,514  | 3,807  | 1,480                  | 5,514  | 420   |
| 8,900                              | 37,590  | 3,119  | 5,950                                  | 25,152  | 2,284  | 7,260   | 30,561  | 2,450  | 880                    | 3,692  | 327   |
| 4,810                              | 22,709  | 2,171  | 4,250                                  | 20,087  | 1,924  | 2,800   | 13,086  | 1,204  | 350                    | 1,617  | 169   |
| 4,360                              | 23,661  | 2,488  | 3,860                                  | 21,037  | 2,212  | 1,730   | 9,288   | 938    | 380                    | 2,069  | 222   |
| 1,520                              | 9,659   | 1,129  | 1,370                                  | 8,808   | 1,027  | 610   | 3,926   | 469    | 160                    | 1,043  | 121   |
| 760                                | 5,668   | 688    | 870                                    | 6,485   | 847    | 310   | 2,304   | 299    | *                      | —      | —     |
| 260                                | 2,189   | 289    | 550                                    | 4,599   | 613    | 200   | 1,683   | 227    | *                      | —      | —     |
| 220                                | 2,063   | 301    | 160                                    | 1,513   | 227    | 110   | 1,044   | 172    | *                      | —      | —     |
| 390                                | 4,676   | 860    | 430                                    | 5,013   | 820    | 170   | 1,946   | 333    | *                      | —      | —     |
| 140                                | 2,648   | 626    | *                                      | —       | —      | *   | —       | —      | *                      | —      | —     |
| 135,140                            | 412,067 | 31,198 | 92,910                                 | 283,809 | 22,587 | 86,100  | 275,279 | 19,038 | 21,610                 | 54,325 | 3,925 |

| Total Employees |           |          | Salesmen |         |        | BUSINESS PROPRIETORS<br>MANUFACTURING |        |        | BUSINESS PROPRIETORS<br>CONSTRUCTION |         |        |
|-----------------|-----------|----------|----------|---------|--------|---------------------------------------|--------|--------|--------------------------------------|---------|--------|
| Number          | Income    | Tax      | Number   | Income  | Tax    | Number                                | Income | Tax    | Number                               | Income  | Tax    |
| 30,120          | \$ 18,875 | \$ 1,192 | 110      | \$ 37   | \$ 4   | —                                     | \$ —   | \$ —   | *                                    | \$ —    | \$ —   |
| 309,950         | 391,126   | 13,616   | 1,520    | 1,911   | 57     | 570                                   | 704    | 26     | 920                                  | 1,156   | 38     |
| 358,900         | 627,022   | 42,549   | 1,840    | 3,206   | 195    | 540                                   | 933    | 55     | 930                                  | 1,655   | 99     |
| 407,700         | 919,519   | 65,394   | 3,670    | 8,314   | 395    | 1,270                                 | 2,880  | 117    | 2,450                                | 5,540   | 195    |
| 487,090         | 1,339,408 | 88,147   | 5,190    | 14,377  | 659    | 1,740                                 | 4,784  | 186    | 3,790                                | 10,383  | 378    |
| 473,650         | 1,533,201 | 105,903  | 5,230    | 16,970  | 989    | 1,580                                 | 5,092  | 287    | 2,840                                | 9,171   | 513    |
| 347,610         | 1,294,585 | 102,272  | 4,970    | 18,552  | 1,351  | 1,320                                 | 4,890  | 343    | 2,280                                | 8,493   | 601    |
| 209,670         | 884,851   | 79,380   | 3,160    | 13,372  | 1,136  | 1,130                                 | 4,770  | 421    | 1,720                                | 7,269   | 621    |
| 124,330         | 586,906   | 58,100   | 2,490    | 11,770  | 1,120  | 780                                   | 3,687  | 381    | 1,200                                | 5,696   | 543    |
| 119,720         | 648,630   | 70,561   | 3,840    | 20,924  | 2,297  | 1,330                                 | 7,252  | 795    | 1,960                                | 10,663  | 1,233  |
| 47,220          | 302,528   | 37,108   | 2,450    | 15,825  | 1,953  | 730                                   | 4,694  | 596    | 1,140                                | 7,328   | 942    |
| 23,430          | 174,308   | 23,398   | 1,380    | 10,251  | 1,340  | 620                                   | 4,649  | 651    | 760                                  | 5,653   | 816    |
| 12,580          | 106,043   | 15,259   | 1,070    | 9,008   | 1,287  | 450                                   | 3,808  | 600    | 580                                  | 4,973   | 787    |
| 8,400           | 79,425    | 12,305   | 650      | 6,211   | 1,004  | 320                                   | 3,037  | 519    | 530                                  | 5,007   | 837    |
| 16,750          | 200,974   | 36,496   | 1,570    | 18,774  | 3,486  | 920                                   | 11,089 | 2,180  | 1,100                                | 13,460  | 2,676  |
| 11,610          | 285,045   | 87,388   | 650      | 16,123  | 5,230  | 910                                   | 22,984 | 7,493  | 950                                  | 27,275  | 9,971  |
| 2,988,730       | 9,392,446 | 839,068  | 39,790   | 185,625 | 22,503 | 14,210                                | 85,253 | 14,650 | 23,180                               | 123,746 | 20,252 |

| BUSINESS PROPRIETORS<br>PUBLIC UTILITIES |        |       | BUSINESS PROPRIETORS<br>WHOLESALE TRADE |        |        | BUSINESS PROPRIETORS<br>RETAIL TRADE |         |        | BUSINESS PROPRIETORS<br>SERVICE |         |        |
|--|--------|-------|---|--------|--------|--------------------------------------|---------|--------|---------------------------------|---------|--------|
| Number                                   | Income | Tax   | Number                                  | Income | Tax    | Number                               | Income  | Tax    | Number                          | Income  | Tax    |
| *  | \$ —   | \$ —  | —                                       | \$ —   | \$ —   | *                                    | \$ —    | \$ —   | 140                             | \$ 83   | \$ 6   |
| 850                                      | 1,080  | 36    | 190                                     | 236    | 7      | 2,720                                | 3,508   | 137    | 3,510                           | 4,424   | 144    |
| 770                                      | 1,343  | 86    | 140                                     | 247    | 15     | 2,670                                | 4,623   | 275    | 2,820                           | 5,041   | 354    |
| 2,020                                    | 4,601  | 156   | 480                                     | 1,106  | 34     | 6,450                                | 14,681  | 504    | 4,810                           | 10,908  | 408    |
| 1,910                                    | 5,221  | 200   | 730                                     | 1,999  | 85     | 9,200                                | 25,319  | 972    | 6,080                           | 16,587  | 716    |
| 1,630                                    | 5,277  | 276   | 560                                     | 1,787  | 96     | 8,290                                | 26,820  | 1,426  | 4,630                           | 14,942  | 864    |
| 960                                      | 3,577  | 242   | 580                                     | 2,155  | 141    | 6,770                                | 25,266  | 1,773  | 3,270                           | 12,232  | 906    |
| 690                                      | 2,935  | 261   | 470                                     | 1,987  | 168    | 5,260                                | 22,300  | 1,890  | 2,390                           | 10,070  | 901    |
| 400                                      | 1,893  | 184   | 470                                     | 2,225  | 214    | 4,110                                | 19,483  | 1,866  | 1,790                           | 8,519   | 817    |
| 620                                      | 3,387  | 382   | 720                                     | 3,912  | 440    | 5,760                                | 31,358  | 3,465  | 2,370                           | 12,952  | 1,434  |
| 340                                      | 2,193  | 282   | 570                                     | 3,669  | 449    | 4,140                                | 26,839  | 3,416  | 1,490                           | 9,598   | 1,269  |
| 230                                      | 1,731  | 252   | 510                                     | 3,836  | 515    | 2,420                                | 18,091  | 2,499  | 790                             | 5,912   | 863    |
| *  | —      | —     | 520                                     | 4,438  | 685    | 2,010                                | 17,145  | 2,597  | 510                             | 4,323   | 679    |
| 120                                      | 1,138  | 170   | 330                                     | 3,061  | 484    | 1,600                                | 15,279  | 2,500  | 400                             | 3,831   | 644    |
| 140                                      | 1,704  | 331   | 810                                     | 9,679  | 1,809  | 3,150                                | 38,134  | 7,443  | 1,040                           | 12,613  | 2,395  |
| 110                                      | 2,268  | 677   | 830                                     | 21,165 | 7,191  | 1,860                                | 43,085  | 13,132 | 760                             | 17,513  | 5,369  |
| 10,910                                   | 39,123 | 3,656 | 7,910                                   | 61,502 | 12,333 | 66,460                               | 332,036 | 43,909 | 36,800                          | 149,548 | 17,769 |

\* Less than 100; included in total but not shown separately.

**TABLE 9 — (Concluded)**  
**1953 TAXATION YEAR — CANADA**  
**Income Distribution by Occupational Classes**  
 (All money figures in thousands of dollars)

| INCOME CLASS        | BUSINESS PROPRIETORS<br>FINANCE |        |        | BUSINESS PROPRIETORS<br>UNCLASSIFIED |        |       | Total Business Proprietors |         |         |
|---------------------|---------------------------------|--------|--------|--------------------------------------|--------|-------|----------------------------|---------|---------|
|                     | Number                          | Income | Tax    | Number                               | Income | Tax   | Number                     | Income  | Tax     |
| Under \$1,000.....  | —                               | \$ —   | \$ —   | *                                    | \$ —   | \$ —  | 250                        | \$ 229  | \$ 23   |
| \$1,000— 1,500..... | 100                             | 126    | 4      | *                                    | —      | —     | 8,930                      | 11,314  | 393     |
| 1,500— 2,000.....   | 140                             | 240    | 13     | *                                    | —      | —     | 8,080                      | 14,194  | 901     |
| 2,000— 2,500.....   | 210                             | 475    | 17     | 200                                  | 489    | 24    | 17,890                     | 40,681  | 1,457   |
| 2,500— 3,000.....   | 500                             | 1,366  | 58     | *                                    | —      | —     | 24,020                     | 65,855  | 2,603   |
| 3,000— 3,500.....   | 670                             | 2,175  | 119    | 150                                  | 484    | 29    | 20,350                     | 65,748  | 3,611   |
| 3,500— 4,000.....   | 630                             | 2,369  | 162    | *                                    | —      | —     | 15,900                     | 59,311  | 4,188   |
| 4,000— 4,500.....   | 370                             | 1,557  | 128    | *                                    | —      | —     | 12,100                     | 51,185  | 4,414   |
| 4,500— 5,000.....   | 360                             | 1,719  | 169    | *                                    | —      | —     | 9,130                      | 43,316  | 4,185   |
| 5,000— 6,000.....   | 670                             | 3,655  | 384    | 120                                  | 639    | 76    | 13,550                     | 73,818  | 8,209   |
| 6,000— 7,000.....   | 510                             | 3,298  | 387    | 100                                  | 639    | 87    | 9,020                      | 58,259  | 7,429   |
| 7,000— 8,000.....   | 360                             | 2,669  | 352    | *                                    | —      | —     | 5,730                      | 42,844  | 5,987   |
| 8,000— 9,000.....   | 350                             | 2,990  | 449    | *                                    | —      | —     | 4,550                      | 38,760  | 5,956   |
| 9,000— 10,000.....  | 260                             | 2,466  | 379    | *                                    | —      | —     | 3,570                      | 33,919  | 5,551   |
| 10,000— 15,000..... | 560                             | 6,611  | 1,287  | *                                    | —      | —     | 7,790                      | 94,053  | 18,256  |
| Over 15,000.....    | 850                             | 25,905 | 9,401  | 120                                  | 3,499  | 1,243 | 6,390                      | 163,695 | 54,477  |
| Total.....          | 6,540                           | 57,621 | 13,309 | 1,240                                | 8,352  | 1,762 | 167,250                    | 857,181 | 127,640 |

| INCOME CLASS        | INVESTMENT INCOME<br>PREDOMINATES |         |        | PENSION INCOME PREDOMINATES |        |       | Total Financial |         |        |
|---------------------|-----------------------------------|---------|--------|-----------------------------|--------|-------|-----------------|---------|--------|
|                     | Number                            | Income  | Tax    | Number                      | Income | Tax   | Number          | Income  | Tax    |
| Under \$1,000.....  | 1,270                             | \$ 506  | \$ 83  | *                           | \$ —   | \$ —  | 1,350           | \$ 570  | \$ 87  |
| \$1,000— 1,500..... | 5,840                             | 7,292   | 193    | 730                         | 950    | 21    | 6,570           | 8,241   | 213    |
| 1,500— 2,000.....   | 8,560                             | 14,993  | 438    | 2,040                       | 3,587  | 87    | 10,600          | 18,580  | 525    |
| 2,000— 2,500.....   | 7,260                             | 16,266  | 614    | 1,810                       | 4,037  | 166   | 9,070           | 20,303  | 779    |
| 2,500— 3,000.....   | 6,100                             | 16,780  | 705    | 1,470                       | 4,039  | 141   | 7,570           | 20,819  | 846    |
| 3,000— 3,500.....   | 5,290                             | 17,150  | 893    | 980                         | 3,154  | 189   | 6,270           | 20,304  | 1,082  |
| 3,500— 4,000.....   | 4,570                             | 17,388  | 1,169  | 600                         | 2,245  | 117   | 5,170           | 19,633  | 1,287  |
| 4,000— 4,500.....   | 3,410                             | 14,456  | 1,022  | 360                         | 1,514  | 112   | 3,770           | 15,970  | 1,134  |
| 4,500— 5,000.....   | 2,590                             | 12,291  | 1,048  | 230                         | 1,093  | 88    | 2,820           | 13,385  | 1,135  |
| 5,000— 6,000.....   | 3,400                             | 18,584  | 1,769  | 210                         | 1,163  | 137   | 3,610           | 19,746  | 1,906  |
| 6,000— 7,000.....   | 2,400                             | 16,145  | 1,740  | 160                         | 1,024  | 110   | 2,560           | 17,169  | 1,849  |
| 7,000— 8,000.....   | 1,730                             | 12,954  | 1,377  | 150                         | 1,138  | 129   | 1,880           | 14,091  | 1,507  |
| 8,000— 9,000.....   | 1,430                             | 12,877  | 1,734  | 100                         | 842    | 95    | 1,530           | 13,719  | 1,829  |
| 9,000— 10,000.....  | 1,110                             | 10,581  | 1,300  | *                           | —      | —     | 1,170           | 11,144  | 1,385  |
| 10,000— 15,000..... | 3,190                             | 38,944  | 6,138  | *                           | —      | —     | 3,270           | 39,952  | 6,304  |
| Over 15,000.....    | 4,080                             | 142,968 | 45,811 | *                           | —      | —     | 4,130           | 144,239 | 46,183 |
| Total.....          | 62,230                            | 370,175 | 66,034 | 9,110                       | 27,690 | 2,017 | 71,340          | 397,865 | 68,051 |

| INCOME CLASS        | Estates |        |       | Deceased |        |       | Unclassified |        |      |
|---------------------|---------|--------|-------|----------|--------|-------|--------------|--------|------|
|                     | Number  | Income | Tax   | Number   | Income | Tax   | Number       | Income | Tax  |
| Under \$1,000.....  | 1,430   | \$ 609 | \$ 35 | 120      | \$ 47  | \$ 7  | *            | \$ —   | \$ — |
| \$1,000— 1,500..... | 490     | 596    | 33    | 550      | 699    | 28    | 140          | 170    | 6    |
| 1,500— 2,000.....   | 630     | 1,084  | 39    | 600      | 1,035  | 52    | *            | —      | —    |
| 2,000— 2,500.....   | 290     | 653    | 34    | 880      | 1,980  | 87    | 160          | 364    | 20   |
| 2,500— 3,000.....   | 320     | 884    | 43    | 1,110    | 3,078  | 121   | 100          | 271    | 10   |
| 3,000— 3,500.....   | 220     | 707    | 29    | 990      | 3,175  | 207   | *            | —      | —    |
| 3,500— 4,000.....   | 280     | 1,035  | 50    | 770      | 2,867  | 193   | *            | —      | —    |
| 4,000— 4,500.....   | 130     | 561    | 38    | 510      | 2,168  | 162   | *            | —      | —    |
| 4,500— 5,000.....   | 190     | 913    | 67    | 380      | 1,804  | 159   | *            | —      | —    |
| 5,000— 6,000.....   | 200     | 1,086  | 39    | 420      | 2,283  | 239   | *            | —      | —    |
| 6,000— 7,000.....   | 120     | 780    | 62    | 200      | 1,280  | 129   | *            | —      | —    |
| 7,000— 8,000.....   | 180     | 1,344  | 78    | 220      | 1,650  | 176   | *            | —      | —    |
| 8,000— 9,000.....   | *       | —      | —     | 150      | 1,281  | 178   | —            | —      | —    |
| 9,000— 10,000.....  | *       | —      | —     | *        | —      | —     | *            | —      | —    |
| 10,000— 15,000..... | 290     | 3,568  | 217   | 260      | 3,053  | 486   | —            | —      | —    |
| Over 15,000.....    | 350     | 16,736 | 2,000 | 130      | 3,723  | 1,177 | —            | —      | —    |
| Total.....          | 5,220   | 31,418 | 2,843 | 7,360    | 30,788 | 3,499 | 810          | 2,348  | 209  |

\*Less than 100; included in total but not shown separately.



**TABLE 10**  
**1953 TAXATION YEAR — CANADA AND PROVINCES**  
**Statement of Gross and Net Business, Professional, Commission, Farm, Rental Income and**  
**Related Capital Cost Allowance Claimed**  
(All money figures in thousands of dollars)

| TYPE OF INCOME                                 | Newfoundland |        | Prince Edward Island |       | Nova Scotia |        |
|--|--------------|--------|----------------------|-------|-------------|--------|
|  | Gross        | Net    | Gross                | Net   | Gross       | Net    |
|  | \$           | \$     | \$                   | \$    | \$          | \$     |
| Business Income                                |              |        |                      |       |             |        |
| Forestry and Fishing .....                     | 4,861        | 426    | —                    | —     | 13,504      | 2,274  |
| Mining .....                                   | 87           | 61     | —                    | —     | 4,660       | 53     |
| Manufacturing .....                            | 5,054        | 363    | 1,400                | 100   | 16,646      | 920    |
| Construction .....                             | 3,714        | 719    | 823                  | 136   | 22,829      | 3,969  |
| Public Utilities .....                         | 6,490        | 1,119  | 679                  | 198   | 5,939       | 1,503  |
| Wholesale Trade .....                          | 6,789        | 616    | 631                  | 45    | 16,762      | 1,195  |
| Retail Trade .....                             | 54,319       | 4,476  | 41,324               | 2,110 | 138,580     | 11,702 |
| Service .....                                  | 11,754       | 1,522  | 5,955                | 1,007 | 27,961      | 5,025  |
| Finance .....                                  | —            | —      | —                    | —     | 983         | 444    |
| Unclassified .....                             | 164          | 62     | —                    | —     | 255         | 53     |
| Total—All Business Types .....                 | 93,232       | 9,364  | 50,812               | 3,596 | 248,119     | 27,138 |
| Professional Income .....                      | 3,407        | 2,366  | 1,024                | 660   | 10,833      | 6,162  |
| Commission Income .....                        | 1,301        | 767    | 677                  | 343   | 7,413       | 4,343  |
| Farm Income .....                              | 159          | 38     | 8,315                | 1,646 | 9,824       | 2,023  |
| Rental Income .....                            | 1,278        | 511    | 953                  | 239   | 9,142       | 2,310  |
| Total All Types .....                          | 99,377       | 13,046 | 61,781               | 6,484 | 285,331     | 41,976 |
| Estimated Capital Cost Allowance Claimed ..... | 3,066        |        | 1,939                |       | 7,603       |        |

| TYPE OF INCOME                                 | New Brunswick |        | Quebec    |         | Ontario   |         |
|--|---------------|--------|-----------|---------|-----------|---------|
|  | Gross         | Net    | Gross     | Net     | Gross     | Net     |
|  | \$            | \$     | \$        | \$      | \$        | \$      |
| Business Income                                |               |        |           |         |           |         |
| Forestry and Fishing .....                     | 8,656         | 1,434  | 5,763     | 613     | 15,553    | 3,144   |
| Mining .....                                   | 665           | 2      | 811       | 140     | 3,494     | 1,197   |
| Manufacturing .....                            | 19,905        | 1,564  | 354,910   | 26,346  | 405,985   | 37,653  |
| Construction .....                             | 17,194        | 1,501  | 174,603   | 18,190  | 499,273   | 69,326  |
| Public Utilities .....                         | 7,445         | 1,429  | 49,532    | 9,430   | 88,605    | 16,806  |
| Wholesale Trade .....                          | 12,772        | 999    | 453,915   | 22,119  | 347,387   | 20,512  |
| Retail Trade .....                             | 137,236       | 8,267  | 1,115,061 | 72,687  | 1,926,837 | 145,020 |
| Service .....                                  | 15,909        | 2,963  | 382,968   | 42,634  | 493,698   | 66,196  |
| Finance .....                                  | 566           | 193    | 58,912    | 17,417  | 78,126    | 21,542  |
| Unclassified .....                             | 4,846         | 595    | 26,024    | 2,549   | 3,969     | 792     |
| Total—All Business Types .....                 | 225,194       | 18,947 | 2,622,499 | 212,125 | 3,862,927 | 382,188 |
| Professional Income .....                      | 7,704         | 4,308  | 117,436   | 51,380  | 196,621   | 109,994 |
| Commission Income .....                        | 5,239         | 3,328  | 92,653    | 55,439  | 141,305   | 89,551  |
| Farm Income .....                              | 7,081         | 818    | 39,165    | 9,531   | 375,665   | 75,080  |
| Rental Income .....                            | 5,706         | 1,186  | 154,426   | 38,383  | 147,633   | 49,731  |
| Total All Types .....                          | 250,924       | 28,587 | 3,026,179 | 366,858 | 4,724,151 | 706,544 |
| Estimated Capital Cost Allowance Claimed ..... | 6,939         |        | 92,006    |         | 155,000   |         |



**TABLE 10 — (Concluded)**  
**1953 TAXATION YEAR — CANADA AND PROVINCES**  
**Statement of Gross and Net Business, Professional, Commission, Farm, Rental Income and**  
**Related Capital Cost Allowance Claimed**  
(All money figures in thousands of dollars)

| TYPE OF INCOME                                | Manitoba |         | Saskatchewan |         | Alberta and N.W.T. |         |
|---|----------|---------|--------------|---------|--------------------|---------|
|   | Gross    | Net     | Gross        | Net     | Gross              | Net     |
|   | \$       | \$      | \$           | \$      | \$                 | \$      |
| Business Income                               |          |         |              |         |                    |         |
| Forestry and Fishing.....                     | 142      | 1       | 216          | 72      | 926                | 98      |
| Mining.....                                   | 1,698    | 77      | 1,991        | 291     | 7,093              | 217     |
| Manufacturing.....                            | 19,512   | 1,701   | 20,595       | 2,789   | 18,000             | 1,886   |
| Construction.....                             | 48,573   | 5,230   | 37,507       | 5,479   | 104,813            | 12,059  |
| Public Utilities.....                         | 11,597   | 2,647   | 14,437       | 3,088   | 40,832             | 6,567   |
| Wholesale Trade.....                          | 33,847   | 4,582   | 7,658        | 1,079   | 15,122             | 827     |
| Retail Trade.....                             | 306,443  | 20,206  | 418,302      | 29,369  | 472,429            | 30,259  |
| Service.....                                  | 54,514   | 7,597   | 56,809       | 7,348   | 76,958             | 13,246  |
| Finance.....                                  | 3,156    | 1,665   | 2,386        | 1,115   | 5,921              | 1,786   |
| Unclassified.....                             | 48       | 18      | 96           | 72      | 7,302              | 333     |
| Total—All Business Types.....                 | 479,530  | 43,724  | 559,997      | 50,702  | 749,396            | 67,278  |
| Professional Income.....                      | 23,166   | 13,414  | 21,465       | 10,763  | 29,334             | 15,990  |
| Commission Income.....                        | 12,975   | 9,189   | 7,510        | 4,382   | 25,807             | 15,017  |
| Farm Income.....                              | 132,412  | 29,605  | 438,688      | 162,121 | 335,564            | 97,380  |
| Rental Income.....                            | 19,468   | 7,556   | 28,256       | 17,528  | 28,031             | 11,665  |
| Total All Types.....                          | 667,551  | 103,488 | 1,055,916    | 245,496 | 1,168,132          | 207,330 |
| Estimated Capital Cost Allowance Claimed..... | 42,646   |         | 93,816       |         | 87,367             |         |

| TYPE OF INCOME                                | British Columbia<br>and Yukon |         | Non-Residents |       | Canada*    |           |
|---|-------------------------------|---------|---------------|-------|------------|-----------|
|   | Gross                         | Net     | Gross         | Net   | Gross      | Net       |
|   | \$                            | \$      | \$            | \$    | \$         | \$        |
| Business Income                               |                               |         |               |       |            |           |
| Forestry and Fishing.....                     | 53,477                        | 16,711  | 68            | 20    | 103,166    | 24,793    |
| Mining.....                                   | 4,257                         | 96      | 697           | 297   | 25,450     | 2,432     |
| Manufacturing.....                            | 45,273                        | 8,026   | 9,057         | 395   | 916,336    | 81,741    |
| Construction.....                             | 66,835                        | 10,656  | 1,503         | 246   | 977,668    | 127,511   |
| Public Utilities.....                         | 30,024                        | 6,739   | 36            | —     | 255,617    | 49,525    |
| Wholesale Trade.....                          | 32,080                        | 3,244   | 10,493        | 319   | 937,456    | 55,536    |
| Retail Trade.....                             | 360,773                       | 33,566  | 5,853         | 394   | 4,977,157  | 358,056   |
| Service.....                                  | 128,187                       | 19,230  | 3,688         | 1     | 1,258,403  | 166,768   |
| Finance.....                                  | 8,992                         | 2,284   | 7,032         | 415   | 166,075    | 46,862    |
| Unclassified.....                             | 1,371                         | 346     | 20            | 7     | 44,095     | 4,828     |
| Total—All Business Types.....                 | 731,269                       | 100,898 | 38,447        | 2,092 | 9,661,423  | 918,052   |
| Professional Income.....                      | 54,007                        | 28,266  | 1,639         | 802   | 466,636    | 244,104   |
| Commission Income.....                        | 31,420                        | 20,831  | 438           | 301   | 326,739    | 203,489   |
| Farm Income.....                              | 79,651                        | 14,201  | 1,811         | 329   | 1,428,335  | 392,773   |
| Rental Income.....                            | 39,265                        | 14,073  | 6,078         | 2,075 | 440,236    | 145,257   |
| Total All Types.....                          | 935,612                       | 178,269 | 48,413        | 5,599 | 12,323,369 | 1,903,675 |
| Estimated Capital Cost Allowance Claimed..... | 42,715                        |         | 2,295         |       | 535,392    |           |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.

# HISTORICAL TABLE I

## Yearly Record of All Taxpayers

### Taxation Years 1941-1953

| Taxation Year | Number of Taxpayers | Wages and Salaries | Other Earned Income | Investment Income | Total Income | Total Exemptions and Deductions | Taxable Income | Total Tax | Net National Income(1) |
|---------------|---------------------|--------------------|---------------------|-------------------|--------------|---------------------------------|----------------|-----------|------------------------|
|               |                     | (\$000)            | (\$000)             | (\$000)           | (\$000)      | (\$000)                         | (\$000)        | (\$000)   | (Millions)             |
| 1941          | 871,484             | (2)                | (2)                 | (2)               | 1,980,160    | (2)                             | (2)            | 222,929   | 6,563                  |
| 1942          | 1,781,244           | (2)                | (2)                 | (2)               | 3,523,223    | (2)                             | (2)            | 335,691   | 8,337                  |
| 1943          | 2,163,354           | (2)                | (2)                 | (2)               | 4,298,824    | (2)                             | (2)            | 801,230   | 9,043                  |
| 1944          | 2,254,319           | (2)                | (2)                 | (2)               | 4,591,041    | (2)                             | (2)            | 781,133   | 9,826                  |
| 1945          | 2,254,246           | (2)                | (2)                 | (2)               | 4,548,174    | (2)                             | (2)            | 662,111   | 9,840                  |
| 1946          | 2,353,122           | 3,849,912          | 683,266             | 277,218           | 4,810,396    | (2)                             | (2)            | 647,711   | 9,821                  |
| 1947          | 2,366,456           | 4,425,217          | 847,718             | 308,023           | 5,580,958    | 3,053,171                       | 2,527,787      | 622,327   | 10,985                 |
| 1948          | 2,689,930           | 5,450,231          | 976,341             | 334,198           | 6,760,770    | 3,575,519                       | 3,185,251      | 647,712   | 12,560                 |
| 1949          | 2,231,970           | 5,175,766(3)       | 913,370(3)          | 342,130           | 6,431,266    | 3,785,135                       | 2,646,131      | 500,989   | 13,194                 |
| 1950          | 2,374,240           | 5,603,975          | 1,040,905           | 387,923           | 7,032,803    | 4,065,932                       | 2,966,871      | 574,936   | 14,550                 |
| 1951          | 2,777,950           | 7,082,227          | 1,232,710           | 432,613           | 8,747,550    | 4,880,014                       | 3,867,536      | 812,067   | 17,138                 |
| 1952          | 3,125,100           | 8,401,640          | 1,378,283           | 494,110           | 10,274,033   | 5,572,695                       | 4,701,338      | 1,071,783 | 18,221(4)              |
| 1953          | 3,389,530           | 9,449,055          | 1,473,044           | 544,622           | 11,466,721   | 6,069,615                       | 5,397,106      | 1,147,262 | 19,043                 |

(1) Source: Dominion Bureau of Statistics.

(2) Not available.

(3) Not separately tabulated. Distribution between "Wages and Salaries" and "Other Earned Income" is estimated.

(4) Revised.

## HISTORICAL TABLE 2

### Distribution of All Taxpayers by Income Classes

#### Taxation Years 1941-1953

| Taxation<br>Year | Under<br>\$1,000 | \$1,000<br>to<br>\$2,000 | \$2,000<br>to<br>\$3,000 | \$3,000<br>to<br>\$4,000 | \$4,000<br>to<br>\$5,000 | \$5,000<br>to<br>\$10,000 | \$10,000<br>to<br>\$25,000 | Over<br>\$25,000 | Total<br>Number<br>of<br>Taxpayers |
|------------------|------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|----------------------------|------------------|------------------------------------|
| 1941             | 165,475          | 368,862                  | 198,252                  | 65,421                   | 26,626                   | 34,325                    | 10,484                     | 2,039            | 871,484                            |
| 1942             | 313,913          | 913,944                  | 379,101                  | 87,556                   | 31,944                   | 40,434                    | 12,100                     | 2,252            | 1,781,244                          |
| 1943             | 347,740          | 1,086,503                | 513,875                  | 114,707                  | 39,229                   | 45,954                    | 13,042                     | 2,304            | 2,163,354                          |
| 1944             | 324,228          | 1,115,974                | 572,848                  | 129,719                  | 44,635                   | 50,813                    | 13,823                     | 2,279            | 2,254,319                          |
| 1945             | 324,346          | 1,163,638                | 529,202                  | 122,821                  | 44,448                   | 53,242                    | 14,309                     | 2,240            | 2,254,246                          |
| 1946             | 322,880          | 1,243,770                | 535,730                  | 124,280                  | 46,040                   | 59,960                    | 17,980                     | 2,482            | 2,353,122                          |
| 1947             | 213,290          | 1,025,270                | 773,780                  | 186,400                  | 63,400                   | 76,190                    | 24,567                     | 3,559            | 2,366,456                          |
| 1948             | 181,610          | 1,014,890                | 1,001,260                | 280,670                  | 85,310                   | 93,590                    | 27,760                     | 4,840            | 2,689,930                          |
| 1949             | 5,450*           | 740,070                  | 848,960                  | 368,090                  | 117,040                  | 113,570                   | 33,460                     | 5,330            | 2,231,970                          |
| 1950             | 7,700            | 739,360                  | 889,900                  | 434,200                  | 134,380                  | 125,420                   | 36,890                     | 6,390            | 2,374,240                          |
| 1951             | 17,910           | 715,000                  | 961,620                  | 643,650                  | 211,750                  | 176,890                   | 42,870                     | 8,260            | 2,777,950                          |
| 1952             | 24,550           | 712,130                  | 986,520                  | 808,750                  | 303,210                  | 230,300                   | 51,140                     | 8,500            | 3,125,100                          |
| 1953             | 33,710           | 722,720                  | 991,490                  | 903,620                  | 381,380                  | 292,140                   | 55,210                     | 9,260            | 3,389,530                          |

\*Personal Exemptions increased in 1949.



**SECTION III**  
**CORPORATION STATISTICS**



## BASIC INFORMATION AND DEFINITIONS

**Statistical Coverage**—This section presents in Tables 1 to 9 an analysis of corporation income tax returns filed for the taxation year 1953. All companies filing a T2 Corporation income tax return are included whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed treatment, as explained in connection with the tables concerned. The overall total of returns analyzed for 1953, as shown in Table 1, is 65,438, reflecting an increase of 5,320 over 1952.

The final date for filing 1953 returns was June 30, 1954. Returns received up to October 1, 1954, were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years. Amended returns were taken into account only where the change in income was \$10,000 or more. Corporations are not permitted to file consolidated returns.

The period covered is the 1953 taxation year which embraces all company returns for fiscal periods ending between January 1, 1953 and December 31, 1953. Except where a company's fiscal year ends December 31, 1953, the data pertain partly to the 1952 calendar year and partly to the 1953 calendar year. The division of income between calendar years is shown in Table 3.

**Source of Information**—Information is extracted from T2 income tax returns and attached financial statements by the statistical section at Head Office, and entered on standard transcript cards in accordance with a manual of general rules and procedures. The figures thus extracted are as declared by the taxpayer before any adjustments which may subsequently be made in the process of assessing the returns.

**Companies Fully Tabulated and Not Fully Tabulated**—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 7, 8 and 9. A company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee which is tabulated herein as a payment of tax.

**Industrial Classification**—The industrial classification of companies shown in Tables 4, 5, 6 and 7 is based on information given in the returns and the financial statements. A new system of classification is introduced this year which is based on the Standard Industrial

Classification Manual issued by the Dominion Bureau of Statistics. Some grouping of individual classifications has been necessary due to space limitations and in particular where the number of corporations in a given classification was small. The classification outlined in the Manual has been contracted in the Agriculture Division and expanded in the Finance Division. Where a company's activities are diversified, it is normally classified to the industry showing the greatest volume of sales. A brief outline of the principal changes from the classification employed in previous editions of "Taxation Statistics" is given in the following:

**AGRICULTURE:** Classifications are regrouped, the two previous classes being replaced by three.

**MINING:** Oil and Gas Royalty Syndicates (Trustee Returns) are now classified in the Finance Division with Other Finance. Mining and Oil Development Companies are no longer classified apart from producing mineral or oil companies.

**MANUFACTURING:** The manufacturing industries are grouped (in Table 7) in 17 groups, most of which are in turn sub-divided. Sugar Refining is included with Miscellaneous Food Products. Rayon and silk textile mills are included with Miscellaneous Textile Products. The classification "Knitting Mills" is replaced by "Hosiery, Knit Goods, Lingerie". Apparel and Finished Textile Goods is replaced by 3 classes—Children's Clothing, Men's Clothing, Women's Clothing. Wooden Containers and Morticians Goods are included with Miscellaneous Wood Products. Converted Paper Products is replaced by 2 classes—Paper Boxes and Bags and Miscellaneous Paper Products. The classification Publishing and Printing combines 3 old classes—Newspapers, Periodicals, Book Publishing and Printing. Leather and Leather Products is divided into 2 classes—Boots and Shoes, Other Leather Products. The Iron and Steel Industries are regrouped, with Ordnance and Accessories included in Miscellaneous Iron and Steel Products, and Iron Castings a new classification derived from Primary Iron and Steel; Machine Shop Products and Machine Tools replace Industrial Construction and Mining Machinery. Transportation Equipment is subdivided into several new classes.

**CONSTRUCTION:** The old classification divided the construction industry into 2 groups—General and Residential Construction. Under the new classification the primary distinction is between General Contractors and Special Trade Contractors, each being subdivided into 3 classes.

**TRANSPORTATION, STORAGE, COMMUNICATION, PUBLIC UTILITIES:** Street Car and Electric Railways are now included with Urban Transportation and Taxicabs. Truck Transportation is a new classification, replacing in part Highway Transportation.

**WHOLESALE AND RETAIL TRADE:** Agencies, formerly a separate classification, are classified along with other wholesalers according to the products handled. General agencies are placed with Other Wholesale



**Trade.** In the field of Retail Trade, Jewellery is a new classification, formerly unclassified.

**SERVICE:** Professional Service is reclassified under other types of service. Community or Public Service, Theatres and Theatrical Service and Advertising are new classifications. Repair work in general, formerly classified under Service, is now placed with the appropriate Manufacturing classification.

**FINANCE:** As compared with the old classification, Trust and Mortgage Companies are combined, Personal and Business Credit is merged with Loan Companies and other Finance, and Real Estate is replaced by two classes — Real Estate Rentals and Other Real Estate Operations.

**Income Classes**—The income classification of companies shown in Tables 5, 6 and 9 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the profit declared by the company as being earned in the 1953 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1948, 1949, 1950, 1951 or 1952 taxation years which, under Section 27 (1) (e) of the Act, has been deducted from the current year (1953) profit in order to arrive at the net taxable income for 1953.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1953 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1953 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

**Loss Deducted from Prior Year Profit**—This figure represents loss reported during the 1953 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1952 profit.

**Loss Deductible from Future Profits**—This figure represents loss reported during the 1953 taxation year which may be deducted from profits earned during the following five years.

**Income Tax Declared**—This is the income tax payable upon the net taxable income. The figure represents net income tax payable after tax allowances for Provincial, Foreign and Other Credits. (See item under this heading below). Old Age Security Tax is not included, being recorded as a separate item below. Taxable income earned in the 1953 calendar year is taxable at the rate of 18% on the first \$20,000 and 47% on the remainder. If two or more corporations are "Associated" as defined in Section 39 of the Act, only the first \$20,000 of income earned by these corporations taken as a group is taxable

at the rate of 18%. Non-resident-owned investment companies are taxable at a 15% rate on their entire income. Electric, gas or steam utilities are subject to a reduced rate as specified in Section 85 of the Act on that part of their income which is derived from the sale of electric energy, gas or steam.

**Old Age Security Tax Declared**—This is the old age security tax payable by all corporations liable to income tax with the exception of non-resident-owned investment corporations. It amounts to 2% of 1953 taxable income.

**Provincial, Foreign and Other Credits**—This includes tax credits claimed in respect of income earned in the Province of Quebec where a separate tax is levied on corporations by the provincial government. This provincial credit amounts to 7% of taxable income for 1953 attributed to Quebec province, with the exception of certain classes of corporations prescribed by regulations where only a 5% credit is permitted. Included also are tax credits claimed by reason of taxes paid to foreign countries and tax credits claimed for the drilling of deep test oil wells.

**Cash**—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities**—This classification is confined to bonds issued or guaranteed by the Government of Canada. Provincial or municipal securities are not included.

**Other Securities**—Other securities are interpreted as meaning all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Receivables**—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

**Inventories**—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land**—This classification is restricted to land and other non-depreciable natural resources. Mineral and oil resources and timber limits are treated as land.

**Buildings and Equipment**—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Subsidiaries**—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Other Assets**—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Bank Loans**—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Payables**—This category includes all accounts or bills payable received in the normal course of business, except taxes.

**Tax Liabilities**—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Other Liabilities**—This category includes deferred income, deposits on contracts and loans received from officers or shareholders or affiliated companies.

**Funded Debt**—This classification includes all bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

**Liability Reserves**—These are reserves created to take care of expected future losses or liabilities, such as marine or fire insurance, company financed pensions and reserves for injuries or damages. Liabilities for wages or taxes are shown as payables, or tax liabilities, even though they may carry the caption "reserve" in the balance sheet.

**Depreciation and Depletion Reserves**—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Capital Stock**—All classes of outstanding capital stock are included under this caption.

**Surplus**—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve" "contingency reserve", "bond redemption reserve" and "inventory reserve". If a surplus account shows a debit balance the entry is made under deficit.

**Deficit**—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Gross Sales or Revenue**—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases.

Capital profits are not added to gross revenue. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross revenue from contracts less the value of sub-contracts is used. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

**Rentals Received**—This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received**—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received**—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received**—This figure represents dividends received from non-Canadian corporations. These are generally taxable dividends.

**Canadian Dividends Received**—These are dividends received from Canadian corporations and are generally non-taxable.

**Stock Dividends Received**—These are stock dividends received from another corporation which has elected to capitalize a portion of its undistributed income and pay the special tax thereon under Section 105 of the Act.

**Rentals Paid**—This represents rent paid for the use of land or building but not moveable property or natural resources.

**Bond Interest Paid**—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid**—This represents interest paid on mortgages outstanding.

**Charitable Donations**—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.

**Pension Contributions**—This represents the total amount contributed to an employee's pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Capital Cost Allowance**—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable income. The figure includes allowances in respect of the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses.

**Depletion Charged**—This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Write-off Mine and Oil Development**—This is the write-off or amortization of pre-production or deferred development expenses by mining and oil companies.

**Cash Dividends Charged**—This figure represents the amount of cash dividends charged for the year in the profit and loss or surplus accounts, without regard to whether a dividend remained unpaid at the end of the year.

**Stock Dividends Charged**—These are stock dividends charged for the year by a corporation as a result of capitalizing a portion of its undistributed income and paying the special tax thereon under Section 105 of the Act.

**Capital Expenditures**—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.



## NOTES ON THE SEPARATE TABLES

**Table 1 — General Statement of All Returns Analyzed**—This summarizes the principal statistical data for the 1953 tax year, distinguishing the fully tabulated companies for which balance sheet summaries and various revenue and expense details are presented in Tables 7, 8 and 9 and the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**BANKS AND INSURANCE COMPANIES** — Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS** — Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES**—For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**CO-OPERATIVES** — Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 73 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**CROWN CORPORATIONS**—These are crown corporations designated as proprietary corporations under the Financial Administration Act.

**PERSONAL CORPORATIONS** — These are not fully tabulated because they are exempt from corporation tax under Section 67 (2) of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**EXEMPT MINES**—These are mines exempt under Section 83 (5) of the Act for a three year period after the commencement of production. Any income not derived from mining operations is taxable, and hence a small amount of tax is shown for these companies.

**OTHER EXEMPT COMPANIES**—Included here are charitable organizations, credit unions, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 62 of the Act.

**Table 2—Analysis of Corporation Returns by Continuity**—This table analyses the origin of newly incorporated companies and indicates the continuity

of companies reporting as between 1952 and 1953. A brief description of the terms used follows:

**NEW BUSINESSES — NEWLY INCORPORATED** — These are independent new companies operating new businesses. They are distinguished from companies indicated in the next item in that these businesses are being undertaken for the first time.

**PROPRIETORSHIPS, PARTNERSHIPS — NEWLY INCORPORATED**—These are new companies organized to carry on, under corporate structure, business operations which were conducted previously by partners or sole proprietors. The business as such is not new but the legal incorporation is new.

**CANADIAN SUBSIDIARIES INCORPORATED** — This covers Canadian subsidiary companies organized to engage in a new type of business or to carry on the same business or to take over a part of the business of the parent company.

**FOREIGN SUBSIDIARIES INCORPORATED** — Any Canadian company organized by a foreign parent company is included here.

**NEW SUCCESSOR CORPORATIONS** — Companies organized to take over the business, or part of the business, of a predecessor company. These are not subsidiary companies.

**ESTABLISHED COMPANIES NOT REPORTED FOR 1952** —These are companies reporting for 1953 which were in existence in previous years but for which the 1952 return was not received prior to the statistical close-off date.

**COMPANIES NOT REPORTING FOR 1953**—This entry covers companies going out of business and companies included in 1952 statistics for which 1953 returns were not received prior to the statistical close.

**Table 3—Allocation of Income by Calendar Years**—In this table the income of all taxable companies for the 1953 taxation year has been allocated to the calendar year in which it was earned. The subdivision of income between the 1952 and 1953 calendar years is indicated in the first section of the table. A similar subdivision in respect of the 1952 taxation year, as published in Corporation Table 4 last year, is reprinted here as section two. The third section of the table combines the income for the 1952 calendar year, of which a part was reported in the 1952 taxation year and the remainder in the 1953 taxation year.

**Table 4—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above), co-operatives and crown corporations.

**Table 5—Distribution of Taxable Co-operative Companies Reporting a Profit**—The first section of this table distributes taxable co-operative profit companies according to provinces, the second section according to industrial divisions and the third section according to income classes.



**Table 6—Provincial Distribution of Active Taxable Companies Reporting a Profit, by Income Classes and Industrial Divisions**—This distribution covers the same group of companies as those analyzed under the head of profit companies in Table 4, that is, inactive companies, co-operatives and crown corporations are excluded. The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which the return is filed. It is believed that this causes an unavoidable bias in favour of Ontario and Quebec, since many companies which operate all across Canada file in one of these two provinces.

**Table 7—Distribution of Fully Tabulated Companies by Industrial Classes**—In this table the companies described in Table 1 as “fully tabulated” are distributed by industrial classes, with condensed balance sheets and selected revenues and charges shown. The Manufacturing Division is divided into the following groups for which sub-totals are shown immediately following the classes grouped, or, in a few instances, the group itself is not further sub-divided and the classification total is also a group total.

- Group 1—Foods and Beverages
- Group 2—Tobacco and Tobacco Products
- Group 3—Rubber Products
- Group 4—Leather Products
- Group 5—Textile Products (except Clothing)
- Group 6—Clothing
- Group 7—Wood Products
- Group 8—Paper Products
- Group 9—Printing and Publishing
- Group 10—Iron and Steel Products
- Group 11—Transportation Equipment
- Group 12—Non-ferrous Metal Products
- Group 13—Electrical Equipment
- Group 14—Non-metallic Mineral Products
- Group 15—Petroleum and Coal Products

Group 16—Chemical Products

Group 17—Miscellaneous Manufacturing Industries

Similarly, in the Transportation, Storage and Communication Division, the various classes are grouped into 3 groups—namely, Transportation, Storage and Communication, with sub-totals shown at the end of each group.

Principal changes in this table from the industrial classification used in “Taxation Statistics 1954” are outlined under Basic Information and Definitions.

**Table 8—Distribution of Fully Tabulated Companies by Size of Total Assets Classes**—This is a distribution showing condensed balance sheets and selected revenues and charges for fully tabulated companies, by size of Total Assets classes. Each company is classified on the basis of the Total Assets as shown in Item 11.

**Table 9—Distribution of Fully Tabulated Companies Reporting a Profit, by Income Classes**—This is a distribution showing condensed balance sheets and selected revenues and charges for fully tabulated profit companies, by income classes. Each company is classified on the basis of Current Year Profit (Item 24).

**Historical Tables 1-1A—Yearly Record of All Taxable Corporations**—These tables present overall annual statistics for taxable corporations for the taxation years 1944 to 1953 inclusive (Table 1) and for the calendar years 1944 to 1952 inclusive (Table 1A). The allocation of income on a calendar year basis for 1952 is elaborated in Table 3.

**Historical Table 2—Active Taxable Companies Reporting a Profit by Income Classes**—In this table active taxable profit companies are distributed by income classes for the taxation years 1944 to 1953 inclusive.

**TABLE 1**  
**General Statement of All Corporations Tabulated**  
**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

|  | Total<br>Number<br>of<br>Com-<br>panies | Companies Reporting a Profit   |                           |                                   |                          |                           |  | Companies<br>Reporting<br>a Loss |                         |
|--|---|--------------------------------|---------------------------|-----------------------------------|--------------------------|---------------------------|--|----------------------------------|-------------------------|
|  |   | Number<br>of<br>Com-<br>panies | Current<br>Year<br>Profit | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Income<br>Tax<br>Declared | Old Age<br>Security<br>Tax<br>Declared | Number<br>of<br>Com-<br>panies   | Current<br>Year<br>Loss |
| <b>Companies Taxable Under<br/>the Income Tax Act</b>                                    |   |                                | \$                        | \$                                | \$                       | \$                        | \$                                     |                                  | \$                      |
| Fully Tabulated.....   | 48,350                                  | 33,972                         | 2,527,720                 | 36,677                            | 2,491,043                | 1,053,872                 | 48,998                                 | 14,378                           | 161,921                 |
| Not Fully Tabulated:   |   |                                |                           |                                   |                          |                           |  |                                  |                         |
| Banks and Insurance Companies..  | 400                                     | 278                            | 93,130                    | 2,233                             | 90,897                   | 37,222                    | 1,812                                  | 122                              | 5,843                   |
| Incomplete Returns.....  | 995                                     | 414                            | 18,998                    | 213                               | 18,785                   | 8,038                     | 377                                    | 581                              | 5,458                   |
| Total Active Taxable Companies<br>Excluding Co-operatives and<br>Crown Corporations..... | 49,745                                  | 34,664                         | 2,639,848                 | 39,123                            | 2,600,725                | 1,099,132                 | 51,187                                 | 15,081                           | 173,222                 |
| Inactive Companies.....  | 7,872                                   | 876                            | 711                       | 223                               | 488                      | 135                       | 5                                      | 6,996                            | 6,260                   |
| Co-operatives.....   | 2,784                                   | 2,000                          | 10,386                    | 558                               | 9,828                    | 3,248                     | 180                                    | 784                              | 2,132                   |
| Crown Corporations.....  | 13                                      | 5                              | 15,025                    | —                                 | 15,025                   | 7,028                     | 300                                    | 8                                | 2,958                   |
| Total Taxable Companies.....   | 60,414                                  | 37,545                         | 2,665,970                 | 39,904                            | 2,626,066                | 1,109,543                 | 51,672                                 | 22,869                           | 184,572                 |
| <b>Companies Exempt Under<br/>the Income Tax Act</b>                                     |   |                                |                           |                                   |                          |                           |  |                                  |                         |
| Not Fully Tabulated:   |   |                                |                           |                                   |                          |                           |  |                                  |                         |
| Personal Corporations.....   | 1,722                                   | 1,469                          | 21,624                    | —                                 | —                        | —                         | —                                      | 253                              | 286                     |
| Exempt Co-operatives.....  | 179                                     | 138                            | 2,532                     | —                                 | —                        | —                         | —                                      | 41                               | 95                      |
| Exempt Mines.....  | 23                                      | 17                             | 7,442                     | —                                 | —                        | —                         | —                                      | 6                                | 855                     |
| Other Exempt Companies (1).....  | 3,100                                   | 2,489                          | 11,553                    | —                                 | —                        | 11                        | —                                      | 611                              | 604                     |
| Total Exempt Companies.....  | 5,024                                   | 4,113                          | 43,151                    | —                                 | —                        | 11                        | —                                      | 911                              | 1,840                   |
| Grand Total—Taxable and Exempt..   | 65,438                                  | 41,658                         | 2,709,121                 | 39,904                            | 2,626,066                | 1,109,554                 | 51,672                                 | 23,780                           | 186,412                 |

(1) Includes foreign business corporations paying \$100 filing fee which is recorded here as tax declared.

TABLE 2

**Analysis of Corporation Returns by Historical Continuity and  
Reconciliation with Last Year's Record**

(All money figures in thousands of dollars)

|   | Total<br>Number<br>of<br>Com-<br>panies | Companies Reporting a Profit   |                           |                           |  | Companies<br>Reporting<br>a Loss |                         |
|---|---|--------------------------------|---------------------------|---------------------------|--|----------------------------------|-------------------------|
|   |   | Number<br>of<br>Com-<br>panies | Current<br>Year<br>Profit | Income<br>Tax<br>Declared | Old Age<br>Security<br>Tax<br>Declared | Number<br>of<br>Com-<br>panies   | Current<br>Year<br>Loss |
| Companies Reporting for 1953.....                     | 65,438                                  | 41,658                         | \$ 2,709,121              | \$ 1,109,554              | \$ 50,948                              | 23,780                           | \$ 186,412              |
| Companies Reporting for 1952.....                     | 60,118                                  | 38,846                         | 2,700,455                 | 1,193,742                 | 45,143                                 | 21,272                           | 148,837                 |
| Net Increase From 1952 to 1953.....                   | 5,320                                   | 2,812                          | 8,666                     | <b><i>84,188</i></b>      | 5,805                                  | 2,508                            | 37,575                  |
| Analysis of Continuity During the Year:               |   |                                |                           |                           |  |                                  |                         |
| New Businesses—Newly Incorporated.....                | 3,192                                   | 1,220                          | 8,682                     | 1,915                     | 147                                    | 1,972                            | 7,913                   |
| Proprietorships, Partnerships—Newly Incorporated..... | 2,540                                   | 1,692                          | 15,509                    | 3,580                     | 298                                    | 848                              | 3,816                   |
| Canadian Subsidiaries Incorporated.....               | 128                                     | 37                             | 805                       | 347                       | 16                                     | 91                               | 561                     |
| Foreign Subsidiaries Incorporated.....                | 215                                     | 82                             | 2,420                     | 900                       | 47                                     | 133                              | 1,279                   |
| New Successor Corporations.....                       | 188                                     | 92                             | 4,645                     | 1,941                     | 92                                     | 96                               | 1,076                   |
| Established Companies Not Reported for 1952..         | 3,310                                   | 1,262                          | 9,197                     | 2,037                     | 124                                    | 2,048                            | 6,795                   |
| Less Companies Not Reporting for 1953.....            | 4,253                                   |                                |                           |                           |  |                                  |                         |
| Net Increase During the Year.....                     | 5,320                                   |                                |                           |                           |  |                                  |                         |

Bold italic figures denote decrease.



TABLE 3

## Allocation and Record of Income by Calendar Years

(All money figures in thousands of dollars)

|  | Companies Reporting a Profit |                                   |                          |                         |                           | Companies Reporting a Loss |                         |   |  |
|--|------------------------------|-----------------------------------|--------------------------|-------------------------|---------------------------|----------------------------|-------------------------|---|--|
|  | Current<br>Year<br>Profit    | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Per Cent<br>of<br>Total | Total<br>Tax<br>Declared* | Current<br>Year<br>Loss    | Per Cent<br>of<br>Total | Loss<br>Deducted<br>From<br>Prior<br>Year<br>Profit | Loss<br>Deduct-<br>ible<br>From<br>Future<br>Profits |
| Allocation of 1953 Taxation Year Income by Calendar Years                          |                              |                                   |                          |                         |                           |                            |                         |   |  |
| 1952 Calendar Year . . . . .   | \$ 376,576                   | \$ 5,636                          | \$ 370,940               | % 14.1                  | \$ 168,739                | \$ 40,260                  | % 21.8                  | \$ 4,515  | \$ 35,745  |
| 1953 Calendar Year . . . . .   | 2,289,394                    | 34,268                            | 2,255,126                | 85.9                    | 992,476                   | 144,312                    | 78.2                    | 16,185  | 128,127  |
| 1953 Taxation Year . . . . .   | 2,665,970                    | 39,904                            | 2,626,066                | 100.0                   | 1,161,215                 | 184,572                    | 100.0                   | 20,700  | 163,872  |
| Allocation of 1952 Taxation Year Income by Calendar Years (as previously reported) |                              |                                   |                          |                         |                           |                            |                         |   |  |
| 1951 Calendar Year . . . . .   | \$ 343,395                   | \$ 4,698                          | \$ 338,697               | % 12.9                  | \$ 135,993                | \$ 34,060                  | % 23.1                  | \$ 3,955  | \$ 30,105  |
| 1952 Calendar Year . . . . .   | 2,310,539                    | 31,610                            | 2,278,929                | 87.1                    | 1,102,880                 | 113,381                    | 76.9                    | 13,165  | 100,216  |
| 1952 Taxation Year . . . . .   | 2,653,934                    | 36,308                            | 2,617,626                | 100.0                   | 1,238,873                 | 147,441                    | 100.0                   | 17,120  | 130,321  |
| Resulting Combined 1952 Calendar Year Income                                       |                              |                                   |                          |                         |                           |                            |                         |   |  |
| 1953 Taxation Year . . . . .   | \$ 376,576                   | \$ 5,636                          | \$ 370,940               | % 13.1                  | \$ 168,739                | \$ 40,260                  | % 26.2                  | \$ 4,515  | \$ 35,745  |
| 1952 Taxation Year . . . . .   | 2,310,539                    | 31,610                            | 2,278,929                | 86.9                    | 1,102,880                 | 113,381                    | 73.8                    | 13,165  | 100,216  |
| 1952 Calendar Year . . . . .   | 2,687,115                    | 37,246                            | 2,649,869                | 100.0                   | 1,271,619                 | 153,641                    | 100.0                   | 17,680  | 135,961  |

\*Includes Old Age Security Tax.

TABLE 4

**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes  
Co-operatives and Crown Corporations Excluded**

**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

| Industrial Division<br>Industrial Class           | Companies Reporting a Profit   |                           |                                   |                          |                           |  | Companies<br>Reporting<br>a Loss |                         |
|---|--------------------------------|---------------------------|-----------------------------------|--------------------------|---------------------------|--|----------------------------------|-------------------------|
|   | Number<br>of<br>Com-<br>panies | Current<br>Year<br>Profit | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Income<br>Tax<br>Declared | Old Age<br>Security<br>Tax<br>Declared | Number<br>of<br>Com-<br>panies   | Current<br>Year<br>Loss |
| <b>Agriculture:</b>                               |                                | \$                        | \$                                | \$                       | \$                        | \$                                     |                                  | \$                      |
| General Agriculture.....                          | 93                             | 934                       | 108                               | 826                      | 225                       | 17                                     | 83                               | 634                     |
| Livestock, Poultry and Fur Farming.....           | 91                             | 702                       | 120                               | 582                      | 145                       | 11                                     | 123                              | 1,375                   |
| Nurseries, Greenhouses, Services.....             | 66                             | 980                       | 15                                | 965                      | 289                       | 19                                     | 42                               | 182                     |
| <b>Total Agriculture.....</b>                     | <b>250</b>                     | <b>2,616</b>              | <b>243</b>                        | <b>2,373</b>             | <b>659</b>                | <b>47</b>                              | <b>248</b>                       | <b>2,191</b>            |
| <b>Forestry:</b>                                  |                                |                           |                                   |                          |                           |  |                                  |                         |
| Forestry.....                                     | 304                            | 7,318                     | 470                               | 6,848                    | 2,551                     | 137                                    | 201                              | 3,146                   |
| <b>Fishing:</b>                                   |                                |                           |                                   |                          |                           |  |                                  |                         |
| Fishing.....                                      | 19                             | 91                        | 9                                 | 82                       | 23                        | 1                                      | 34                               | 200                     |
| <b>Mining, Quarrying and Oil Wells:</b>           |                                |                           |                                   |                          |                           |  |                                  |                         |
| Gold Mining.....                                  | 26                             | 7,988                     | 328                               | 7,660                    | 3,316                     | 153                                    | 140                              | 2,928                   |
| Other Metal Mining.....                           | 54                             | 95,837                    | 83                                | 95,754                   | 43,712                    | 1,915                                  | 186                              | 4,128                   |
| Coal Mining.....                                  | 37                             | 3,954                     | 283                               | 3,671                    | 1,678                     | 73                                     | 48                               | 3,881                   |
| Oil and Natural Gas.....                          | 207                            | 9,961                     | 978                               | 8,983                    | 3,771                     | 179                                    | 522                              | 8,191                   |
| Non-Metal Mining.....                             | 37                             | 21,705                    | 22                                | 21,683                   | 9,079                     | 434                                    | 20                               | 295                     |
| Quarries.....                                     | 96                             | 3,567                     | 32                                | 3,535                    | 1,365                     | 71                                     | 42                               | 283                     |
| Mining, Unclassified.....                         | 5                              | 27                        | 1                                 | 26                       | 3                         | 1                                      | 146                              | 177                     |
| Mineral and Oil Prospecting.....                  | 44                             | 2,995                     | 36                                | 2,959                    | 1,281                     | 59                                     | 91                               | 252                     |
| <b>Total Mining, Quarrying and Oil Wells.....</b> | <b>506</b>                     | <b>146,034</b>            | <b>1,763</b>                      | <b>144,271</b>           | <b>64,205</b>             | <b>2,885</b>                           | <b>1,195</b>                     | <b>20,135</b>           |
| <b>Manufacturing:</b>                             |                                |                           |                                   |                          |                           |  |                                  |                         |
| Slaughtering and Meat Packing.....                | 92                             | 21,611                    | 135                               | 21,476                   | 9,741                     | 427                                    | 26                               | 322                     |
| Dairy Products.....                               | 148                            | 11,316                    | 78                                | 11,238                   | 4,931                     | 225                                    | 65                               | 313                     |
| Canned and Cured Fish.....                        | 49                             | 1,353                     | 71                                | 1,282                    | 520                       | 25                                     | 73                               | 4,601                   |
| Canned and Preserved Fruits and Vegetables..      | 116                            | 11,736                    | 143                               | 11,593                   | 5,237                     | 232                                    | 40                               | 420                     |
| Grain Mill Products.....                          | 110                            | 14,477                    | 379                               | 14,098                   | 6,294                     | 282                                    | 41                               | 423                     |
| Bakery Products.....                              | 172                            | 11,461                    | 284                               | 11,177                   | 4,667                     | 224                                    | 57                               | 403                     |
| Carbonated Beverages.....                         | 138                            | 15,615                    | 418                               | 15,197                   | 6,239                     | 119                                    | 44                               | 268                     |
| Alcoholic Beverages.....                          | 86                             | 80,074                    | 74                                | 80,000                   | 36,719                    | 1,600                                  | 9                                | 886                     |
| Confectionery.....                                | 63                             | 7,974                     | 29                                | 7,945                    | 3,451                     | 159                                    | 36                               | 469                     |
| Miscellaneous Foods.....                          | 110                            | 27,126                    | 103                               | 27,023                   | 12,037                    | 540                                    | 41                               | 403                     |
| Tobacco and Tobacco Products.....                 | 21                             | 26,965                    | —                                 | 26,965                   | 10,975                    | 539                                    | 5                                | 64                      |
| Rubber Products.....                              | 37                             | 23,767                    | 147                               | 23,620                   | 10,672                    | 473                                    | 14                               | 277                     |
| Boots and Shoes.....                              | 154                            | 5,358                     | 138                               | 5,220                    | 1,940                     | 103                                    | 44                               | 499                     |
| Other Leather Products.....                       | 115                            | 2,768                     | 332                               | 2,436                    | 844                       | 48                                     | 78                               | 1,400                   |
| Cotton Goods.....                                 | 49                             | 8,637                     | 66                                | 8,571                    | 3,650                     | 171                                    | 29                               | 2,595                   |
| Woollen Goods.....                                | 58                             | 4,150                     | 321                               | 3,829                    | 1,595                     | 76                                     | 38                               | 2,489                   |
| Miscellaneous Textile Products.....               | 239                            | 20,606                    | 839                               | 19,767                   | 8,096                     | 399                                    | 106                              | 4,135                   |
| Children's Clothing.....                          | 84                             | 820                       | 22                                | 798                      | 183                       | 16                                     | 18                               | 76                      |
| Men's Clothing.....                               | 248                            | 5,582                     | 214                               | 5,368                    | 1,799                     | 108                                    | 107                              | 966                     |
| Women's Clothing.....                             | 357                            | 4,063                     | 286                               | 3,777                    | 934                       | 75                                     | 171                              | 1,859                   |
| Hosiery, Knit Goods, Lingerie.....                | 141                            | 6,396                     | 132                               | 6,264                    | 2,261                     | 125                                    | 84                               | 2,142                   |
| Fur Goods.....                                    | 141                            | 1,098                     | 75                                | 1,023                    | 261                       | 20                                     | 80                               | 760                     |
| Custom Tailoring and Miscellaneous Clothing..     | 200                            | 2,564                     | 141                               | 2,423                    | 699                       | 48                                     | 116                              | 1,098                   |
| Plywood and Planing Mills.....                    | 289                            | 16,077                    | 846                               | 15,231                   | 6,276                     | 304                                    | 103                              | 2,074                   |
| Sawmills.....                                     | 374                            | 44,702                    | 477                               | 44,225                   | 20,117                    | 883                                    | 203                              | 3,379                   |
| Furniture.....                                    | 308                            | 11,083                    | 440                               | 10,643                   | 4,085                     | 210                                    | 115                              | 896                     |

TABLE 4 — (Cont'd)

**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes**  
**Co-operatives and Crown Corporations Excluded**  
**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

| Industrial Division<br>Industrial Class        | Companies Reporting a Profit |                     |                          |                    |                     |                               | Companies Reporting a Loss |                   |
|--|------------------------------|---------------------|--------------------------|--------------------|---------------------|-------------------------------|----------------------------|-------------------|
|  | Number of Companies          | Current Year Profit | Prior Year Loss Deducted | Net Taxable Income | Income Tax Declared | Old Age Security Tax Declared | Number of Companies        | Current Year Loss |
|  |                              | \$                  | \$                       | \$                 | \$                  | \$                            |                            | \$                |
| Miscellaneous Wood Products.....               | 189                          | 6,723               | 157                      | 6,566              | 2,638               | 131                           | 85                         | 669               |
| Paper Boxes and Bags.....                      | 113                          | 18,644              | 12                       | 18,632             | 8,036               | 372                           | 20                         | 385               |
| Pulp and Paper Mills.....                      | 71                           | 203,271             | 1,211                    | 202,060            | 87,818              | 4,041                         | 19                         | 4,742             |
| Miscellaneous Paper Products.....              | 98                           | 9,300               | 101                      | 9,199              | 3,940               | 184                           | 19                         | 398               |
| Commercial Printing.....                       | 389                          | 7,374               | 159                      | 7,215              | 2,612               | 140                           | 120                        | 501               |
| Engraving, Stereotyping & Allied Industries... | 131                          | 8,604               | 124                      | 8,480              | 3,584               | 169                           | 30                         | 180               |
| Publishing and Printing.....                   | 379                          | 31,304              | 295                      | 31,009             | 13,292              | 620                           | 140                        | 1,171             |
| Agricultural Implements.....                   | 38                           | 19,014              | 10                       | 19,004             | 8,747               | 380                           | 14                         | 731               |
| Boilers and Fabricated Structural Steel.....   | 81                           | 23,622              | 314                      | 23,308             | 10,384              | 463                           | 20                         | 214               |
| Hardware and Tools.....                        | 109                          | 12,877              | 158                      | 12,719             | 5,422               | 255                           | 44                         | 829               |
| House, Office and Store Machinery.....         | 130                          | 19,665              | 141                      | 19,524             | 8,545               | 390                           | 39                         | 1,974             |
| Iron Castings.....                             | 111                          | 18,302              | 76                       | 18,226             | 8,043               | 364                           | 29                         | 736               |
| Machine Shop Products.....                     | 268                          | 4,010               | 138                      | 3,872              | 1,209               | 77                            | 83                         | 485               |
| Machine Tools.....                             | 68                           | 3,375               | 73                       | 3,302              | 1,376               | 66                            | 17                         | 104               |
| Machinery, n.e.c.....                          | 231                          | 32,904              | 257                      | 32,647             | 13,822              | 628                           | 63                         | 1,351             |
| Primary Iron and Steel.....                    | 32                           | 41,981              | 290                      | 41,691             | 19,024              | 834                           | 12                         | 200               |
| Sheet Metal Products.....                      | 203                          | 18,729              | 143                      | 18,586             | 7,936               | 371                           | 53                         | 785               |
| Wire and Wire Products.....                    | 45                           | 8,201               | —                        | 8,201              | 3,594               | 164                           | 10                         | 194               |
| Miscellaneous Iron and Steel Products.....     | 87                           | 12,330              | 32                       | 12,298             | 5,307               | 241                           | 28                         | 311               |
| Aircraft and Parts.....                        | 35                           | 16,810              | 566                      | 16,244             | 6,761               | 325                           | 9                          | 871               |
| Auto Repair and Garages.....                   | 220                          | 1,516               | 47                       | 1,469              | 341                 | 29                            | 116                        | 422               |
| Motor Vehicles.....                            | —32                          | 71,323              | —3                       | 71,320             | 33,015              | 1,427                         | 4                          | 664               |
| Motor Vehicle Parts and Accessories.....       | —102                         | 28,200              | —101                     | 28,099             | 12,946              | 560                           | 18                         | 207               |
| Boat and Ship Building and Repairing.....      | 80                           | 14,887              | 180                      | 14,707             | 6,448               | 294                           | 39                         | 223               |
| Miscellaneous Transportation Equipment.....    | 28                           | 17,481              | 19                       | 17,462             | 7,801               | 349                           | 6                          | 404               |
| Aluminum Products.....                         | 52                           | 2,547               | 54                       | 2,493              | 996                 | 50                            | 24                         | 414               |
| Other Non-Ferrous Metal Products.....          | 217                          | 54,585              | 225                      | 54,360             | 22,352              | 1,087                         | 101                        | 1,497             |
| Heavy Electrical Machinery and Equipment...    | 52                           | 8,788               | 194                      | 8,594              | 3,771               | 172                           | 10                         | 674               |
| Household Electrical Appliances.....           | 93                           | 32,493              | 998                      | 31,495             | 14,059              | 630                           | 28                         | 519               |
| Miscellaneous Electrical Products.....         | 107                          | 45,958              | 62                       | 45,896             | 20,468              | 917                           | 34                         | 407               |
| Abrasive, Asbestos, Cement & Clay Products..   | 110                          | 30,316              | 66                       | 30,250             | 13,298              | 605                           | 30                         | 581               |
| Glass and Glass Products.....                  | 40                           | 13,091              | 142                      | 12,949             | 5,810               | 259                           | 11                         | 310               |
| Miscellaneous Non-Metallic Mineral Products..  | 169                          | 12,329              | 141                      | 12,188             | 5,150               | 244                           | 48                         | 848               |
| Petroleum Refining and Products.....           | 26                           | 97,097              | 7                        | 97,090             | 44,009              | 1,521                         | 12                         | 942               |
| Miscellaneous Petroleum and Coal Products...   | 13                           | 9,605               | —                        | 9,605              | 4,227               | 194                           | 5                          | 10                |
| Pharmaceutical Preparations.....               | 142                          | 10,569              | 214                      | 10,355             | 4,137               | 207                           | 49                         | 288               |
| Paints and Varnishes.....                      | 81                           | 9,006               | 108                      | 8,898              | 3,770               | 174                           | 16                         | 248               |
| Soaps and Toilet Preparations.....             | 111                          | 11,726              | 1,204                    | 10,522             | 4,490               | 210                           | 47                         | 252               |
| Fertilizers and Industrial Chemicals.....      | 63                           | 29,194              | 79                       | 29,115             | 12,903              | 629                           | 24                         | 169               |
| Miscellaneous Chemical Products.....           | 205                          | 22,611              | 414                      | 22,197             | 9,214               | 444                           | 77                         | 5,318             |
| Miscellaneous Manufacturing Industries.....    | 445                          | 18,917              | 417                      | 18,500             | 7,361               | 369                           | 179                        | 2,104             |
| <b>Total Manufacturing.....</b>                | <b>9,095</b>                 | <b>1,446,658</b>    | <b>15,122</b>            | <b>1,431,536</b>   | <b>622,879</b>      | <b>28,017</b>                 | <b>3,475</b>               | <b>66,549</b>     |
| <b>Construction:</b>                           |                              |                     |                          |                    |                     |                               |                            |                   |
| General Contractors—Buildings & Structures..   | 1,126                        | 45,674              | 3,448                    | 42,226             | 16,208              | 844                           | 347                        | 3,967             |
| General Contractors—Roads and Bridges.....     | 310                          | 24,548              | 601                      | 23,947             | 10,416              | 486                           | 86                         | 2,226             |
| Other General Contractors.....                 | 90                           | 14,873              | 312                      | 14,561             | 6,426               | 291                           | 36                         | 1,713             |
| Electrical Contractors.....                    | 234                          | 4,911               | 73                       | 4,838              | 1,696               | 96                            | 55                         | 487               |
| Plumbing and Heating Contractors.....          | 446                          | 7,555               | 142                      | 7,413              | 2,416               | 147                           | 144                        | 702               |
| Other Special Trade Contractors.....           | 467                          | 7,838               | 378                      | 7,460              | 2,363               | 149                           | 189                        | 998               |
| <b>Total Construction.....</b>                 | <b>2,673</b>                 | <b>105,399</b>      | <b>4,954</b>             | <b>100,445</b>     | <b>39,525</b>       | <b>2,013</b>                  | <b>857</b>                 | <b>10,093</b>     |



TABLE 4 — (Cont'd)

**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes**  
**Co-operatives and Crown Corporations Excluded**  
**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

| Industrial Division<br>Industrial Class                         | Companies Reporting a Profit   |                           |                                   |                          |                           |  | Companies<br>Reporting<br>a Loss |                         |
|---|--------------------------------|---------------------------|-----------------------------------|--------------------------|---------------------------|--|----------------------------------|-------------------------|
|   | Number<br>of<br>Com-<br>panies | Current<br>Year<br>Profit | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Income<br>Tax<br>Declared | Old Age<br>Security<br>Tax<br>Declared | Number<br>of<br>Com-<br>panies   | Current<br>Year<br>Loss |
| <b>Transportation, Storage and<br/>Communication:</b>           |                                | \$                        | \$                                | \$                       | \$                        | \$                                     |                                  | \$                      |
| Steam Railways.....   | 30                             | 51,738                    | 4                                 | 51,734                   | 23,798                    | 1,035                                  | 16                               | 758                     |
| Urban Transportation and Taxicabs.....                          | 185                            | 8,854                     | 205                               | 8,649                    | 3,710                     | 172                                    | 152                              | 804                     |
| Truck Transportation.....                                       | 542                            | 12,235                    | 438                               | 11,797                   | 4,383                     | 233                                    | 234                              | 1,219                   |
| Water Transportation.....                                       | 232                            | 19,801                    | 468                               | 19,333                   | 8,338                     | 421                                    | 147                              | 4,524                   |
| Air, Bus and Other Transportation.....                          | 167                            | 16,066                    | 922                               | 15,144                   | 6,338                     | 302                                    | 134                              | 2,912                   |
| Services Incidental to Transportation.....                      | 162                            | 6,159                     | 142                               | 6,017                    | 2,390                     | 120                                    | 60                               | 432                     |
| Grain Elevators.....  | 38                             | 12,553                    | 6                                 | 12,547                   | 5,864                     | 250                                    | 6                                | 45                      |
| Storage and Warehouse.....                                      | 102                            | 3,507                     | 25                                | 3,482                    | 1,414                     | 70                                     | 48                               | 112                     |
| Radio Broadcasting.....   | 107                            | 6,977                     | 140                               | 6,837                    | 2,857                     | 129                                    | 14                               | 345                     |
| Telephones.....   | 106                            | 59,683                    | 14                                | 59,669                   | 26,475                    | 1,192                                  | 32                               | 152                     |
| <b>Total Transportation, Storage and<br/>Communication.....</b> | <b>1,671</b>                   | <b>197,573</b>            | <b>2,364</b>                      | <b>195,209</b>           | <b>85,567</b>             | <b>3,924</b>                           | <b>843</b>                       | <b>11,303</b>           |
| <b>Public Utilities:</b>  |                                |                           |                                   |                          |                           |  |                                  |                         |
| Electric Light and Power.....                                   | 79                             | 44,959                    | 9                                 | 44,950                   | 17,950                    | 899                                    | 18                               | 47                      |
| Gas Manufacture and Distribution.....                           | 27                             | 9,088                     | 4                                 | 9,084                    | 4,057                     | 182                                    | 17                               | 448                     |
| Other Public Utilities.....                                     | 28                             | 290                       | —                                 | 290                      | 101                       | 5                                      | 20                               | 33                      |
| <b>Total Public Utilities.....</b>                              | <b>134</b>                     | <b>54,337</b>             | <b>13</b>                         | <b>54,324</b>            | <b>22,108</b>             | <b>1,086</b>                           | <b>55</b>                        | <b>528</b>              |
| <b>Wholesale Trade:</b>   |                                |                           |                                   |                          |                           |  |                                  |                         |
| Food Products.....  | 607                            | 18,321                    | 938                               | 17,383                   | 6,690                     | 345                                    | 215                              | 1,707                   |
| Clothing and Dry Goods.....                                     | 304                            | 4,226                     | 159                               | 4,067                    | 1,269                     | 80                                     | 152                              | 2,620                   |
| Drugs and Toilet Preparations.....                              | 148                            | 3,799                     | 216                               | 3,583                    | 1,386                     | 71                                     | 60                               | 514                     |
| Electrical and Farm Machinery.....                              | 269                            | 16,792                    | 791                               | 16,001                   | 6,648                     | 320                                    | 79                               | 1,170                   |
| Farm Products, n.e.c.....                                       | 141                            | 5,484                     | 202                               | 5,282                    | 2,174                     | 103                                    | 62                               | 647                     |
| Fuel, Gasoline and Other Petroleum Products..                   | 167                            | 13,081                    | 91                                | 12,990                   | 5,507                     | 249                                    | 55                               | 695                     |
| Hardware, Plumbing & Heating Equipment....                      | 363                            | 22,178                    | 180                               | 21,998                   | 9,099                     | 438                                    | 92                               | 774                     |
| Lumber and Building Materials.....                              | 542                            | 19,580                    | 290                               | 19,290                   | 7,450                     | 383                                    | 179                              | 1,573                   |
| Machinery, Equipment & Supplies, n.e.c.....                     | 645                            | 30,300                    | 347                               | 29,953                   | 11,980                    | 598                                    | 211                              | 2,166                   |
| Motor Vehicles and Accessories.....                             | 322                            | 19,903                    | 233                               | 19,670                   | 8,194                     | 389                                    | 91                               | 1,371                   |
| Tobacco and Confectionery.....                                  | 153                            | 6,086                     | 30                                | 6,056                    | 2,365                     | 136                                    | 41                               | 178                     |
| Other Wholesale Trade.....                                      | 2,038                          | 46,306                    | 1,037                             | 45,269                   | 16,486                    | 930                                    | 927                              | 7,735                   |
| <b>Total Wholesale Trade.....</b>                               | <b>5,699</b>                   | <b>206,056</b>            | <b>4,514</b>                      | <b>201,542</b>           | <b>79,248</b>             | <b>4,042</b>                           | <b>2,164</b>                     | <b>21,150</b>           |
| <b>Retail Trade:</b>  |                                |                           |                                   |                          |                           |  |                                  |                         |
| Dairy Products.....   | 178                            | 3,385                     | 67                                | 3,318                    | 1,086                     | 66                                     | 54                               | 225                     |
| Other Food Products.....  | 368                            | 27,304                    | 289                               | 27,015                   | 12,443                    | 539                                    | 150                              | 437                     |
| Department and Variety Stores.....                              | 194                            | 55,269                    | 596                               | 54,673                   | 25,855                    | 1,094                                  | 33                               | 799                     |
| Other General Merchandise Stores.....                           | 303                            | 1,927                     | 127                               | 1,800                    | 480                       | 35                                     | 120                              | 399                     |
| Automobile Accessories, Tires, Gasoline and Oil                 | 295                            | 4,014                     | 66                                | 3,948                    | 1,392                     | 78                                     | 116                              | 370                     |
| Motor Vehicles.....   | 1,135                          | 25,749                    | 358                               | 25,391                   | 8,627                     | 504                                    | 588                              | 5,447                   |
| Footwear.....   | 172                            | 2,374                     | 37                                | 2,337                    | 877                       | 46                                     | 52                               | 159                     |
| Clothing and Dry Goods.....                                     | 954                            | 9,867                     | 309                               | 9,558                    | 3,035                     | 188                                    | 421                              | 1,849                   |
| Hardware.....   | 356                            | 2,438                     | 61                                | 2,377                    | 620                       | 46                                     | 147                              | 342                     |
| Lumber and Building Materials.....                              | 420                            | 14,474                    | 121                               | 14,353                   | 5,786                     | 286                                    | 108                              | 384                     |
| Furniture and House Furnishings.....                            | 629                            | 11,175                    | 193                               | 10,982                   | 3,838                     | 219                                    | 236                              | 2,537                   |

**TABLE 4 — (Concluded)**  
**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes**  
**Co-operatives and Crown Corporations Excluded**

**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

| Industrial Division<br>Industrial Class            | Companies Reporting a Profit   |                           |                                   |                          |                           |  | Companies<br>Reporting<br>a Loss |                         |
|--|--------------------------------|---------------------------|-----------------------------------|--------------------------|---------------------------|--|----------------------------------|-------------------------|
|  | Number<br>of<br>Com-<br>panies | Current<br>Year<br>Profit | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Income<br>Tax<br>Declared | Old Age<br>Security<br>Tax<br>Declared | Number<br>of<br>Com-<br>panies   | Current<br>Year<br>Loss |
|  |                                | \$                        | \$                                | \$                       | \$                        | \$                                     |                                  | \$                      |
| Drugs and Drug Sundries.....                       | 330                            | 3,119                     | 30                                | 3,089                    | 1,012                     | 61                                     | 74                               | 130                     |
| Fuel and Ice.....                                  | 244                            | 3,595                     | 83                                | 3,512                    | 1,296                     | 70                                     | 103                              | 482                     |
| Jewellery.....                                     | 184                            | 3,854                     | 24                                | 3,830                    | 1,532                     | 76                                     | 40                               | 123                     |
| Other Retail Trade.....                            | 753                            | 11,242                    | 320                               | 10,922                   | 4,013                     | 216                                    | 327                              | 1,207                   |
| <b>Total Retail Trade.....</b>                     | <b>6,515</b>                   | <b>179,786</b>            | <b>2,681</b>                      | <b>177,105</b>           | <b>71,892</b>             | <b>3,524</b>                           | <b>2,569</b>                     | <b>14,890</b>           |
| <b>Finance, Insurance and Real Estate:</b>         |                                |                           |                                   |                          |                           |  |                                  |                         |
| Banks and Insurance Carriers.....                  | 278                            | 93,130                    | 2,234                             | 90,896                   | 37,222                    | 1,812                                  | 124                              | 5,848                   |
| Trust and Mortgage Companies.....                  | 93                             | 11,057                    | 62                                | 10,995                   | 4,710                     | 221                                    | 6                                | 30                      |
| Investment and Holding Companies.....              | 584                            | 17,939                    | 621                               | 17,318                   | 6,578                     | 342                                    | 425                              | 2,271                   |
| Non-Resident Owned Investment Corporations         | 187                            | 10,295                    | —                                 | 10,295                   | 1,543                     | 5                                      | 10                               | 258                     |
| Stock, Bond and Commodity Dealers.....             | 214                            | 7,064                     | 297                               | 6,767                    | 2,555                     | 135                                    | 166                              | 3,189                   |
| Loan Companies and Other Finance.....              | 282                            | 52,910                    | 75                                | 52,835                   | 23,454                    | 1,057                                  | 37                               | 292                     |
| Insurance Agents.....                              | 604                            | 7,182                     | 214                               | 6,968                    | 2,174                     | 138                                    | 233                              | 837                     |
| Real Estate Except Rental.....                     | 496                            | 6,223                     | 434                               | 5,789                    | 1,829                     | 116                                    | 223                              | 743                     |
| Real Estate Rental Operations.....                 | 1,755                          | 25,608                    | 1,165                             | 24,443                   | 8,676                     | 480                                    | 619                              | 2,288                   |
| <b>Total Finance, Insurance and Real Estate...</b> | <b>4,493</b>                   | <b>231,408</b>            | <b>5,102</b>                      | <b>226,306</b>           | <b>88,741</b>             | <b>4,306</b>                           | <b>1,843</b>                     | <b>15,756</b>           |
| <b>Service:</b>                                    |                                |                           |                                   |                          |                           |  |                                  |                         |
| Community or Public Service.....                   | 106                            | 905                       | 56                                | 849                      | 255                       | 18                                     | 66                               | 201                     |
| Theatres and Theatrical Services.....              | 381                            | 16,382                    | 210                               | 16,172                   | 6,513                     | 323                                    | 120                              | 745                     |
| Other Recreation Services.....                     | 269                            | 3,926                     | 280                               | 3,646                    | 1,386                     | 72                                     | 260                              | 923                     |
| Advertising.....                                   | 171                            | 5,567                     | 68                                | 5,499                    | 2,077                     | 110                                    | 55                               | 302                     |
| Engineering and Scientific Services.....           | 149                            | 3,389                     | 74                                | 3,315                    | 1,102                     | 64                                     | 69                               | 300                     |
| Other Business Services.....                       | 431                            | 6,635                     | 250                               | 6,385                    | 2,100                     | 127                                    | 216                              | 1,586                   |
| Hotels and Lodging Houses.....                     | 695                            | 14,187                    | 368                               | 13,819                   | 5,092                     | 275                                    | 300                              | 1,136                   |
| Laundries, Dyeing, Cleaning and Pressing.....      | 299                            | 2,953                     | 153                               | 2,800                    | 796                       | 55                                     | 107                              | 365                     |
| Restaurants, Cafes and Taverns.....                | 523                            | 5,247                     | 325                               | 4,922                    | 1,426                     | 97                                     | 290                              | 886                     |
| Undertaking.....                                   | 107                            | 1,268                     | 45                                | 1,223                    | 329                       | 24                                     | 19                               | 33                      |
| Other Personal Services.....                       | 170                            | 2,107                     | 55                                | 2,052                    | 658                       | 40                                     | 69                               | 694                     |
| <b>Total Service.....</b>                          | <b>3,301</b>                   | <b>62,566</b>             | <b>1,884</b>                      | <b>60,682</b>            | <b>21,734</b>             | <b>1,205</b>                           | <b>1,571</b>                     | <b>7,171</b>            |
| <b>Companies Not Elsewhere Classified.....</b>     | <b>4</b>                       | <b>6</b>                  | <b>4</b>                          | <b>2</b>                 | <b>—</b>                  | <b>—</b>                               | <b>26</b>                        | <b>110</b>              |
| <b>TOTAL—ALL COMPANIES.....</b>                    | <b>34,664</b>                  | <b>2,639,848</b>          | <b>39,123</b>                     | <b>2,600,725</b>         | <b>1,099,132</b>          | <b>51,187</b>                          | <b>15,081</b>                    | <b>173,222</b>          |

TABLE 5

**Distribution of Taxable Co-operative Companies Reporting a Profit  
by Provinces, Industrial Divisions and Income Classes**

**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

|  | Number<br>of<br>Companies | Current<br>Year<br>Profit | Prior Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Income<br>Tax<br>Declared | Old Age<br>Security Tax<br>Declared |
|--|---------------------------|---------------------------|--------------------------------|--------------------------|---------------------------|-------------------------------------|
| <b>PROVINCES</b>                       |                           |                           |                                |                          |                           |                                     |
|  |                           | \$                        | \$                             | \$                       | \$                        | \$                                  |
| Newfoundland.....                      | 16                        | 38                        | 2                              | 36                       | 8                         | 1                                   |
| Prince Edward Island.....              | 34                        | 105                       | 5                              | 100                      | 22                        | 2                                   |
| Nova Scotia.....                       | 98                        | 226                       | 17                             | 209                      | 51                        | 3                                   |
| New Brunswick.....                     | 52                        | 166                       | 5                              | 161                      | 31                        | 3                                   |
| Quebec.....                            | 552                       | 1,741                     | 111                            | 1,630                    | 367                       | 28                                  |
| Ontario.....                           | 289                       | 2,524                     | 86                             | 2,438                    | 795                       | 47                                  |
| Manitoba.....                          | 328                       | 2,782                     | 8                              | 2,774                    | 1,072                     | 53                                  |
| Saskatchewan.....                      | 416                       | 1,825                     | 37                             | 1,788                    | 673                       | 31                                  |
| Alberta.....                           | 132                       | 542                       | 190                            | 352                      | 122                       | 6                                   |
| British Columbia.....                  | 83                        | 437                       | 97                             | 340                      | 107                       | 6                                   |
| Total.....                             | 2,000                     | 10,386                    | 558                            | 9,828                    | 3,248                     | 180                                 |
| <b>INDUSTRIAL DIVISIONS</b>            |                           |                           |                                |                          |                           |                                     |
|  |                           | \$                        | \$                             | \$                       | \$                        | \$                                  |
| Agriculture, Fishing and Forestry..... | 40                        | 73                        | 28                             | 45                       | 8                         | 1                                   |
| Mining.....                            | —                         | —                         | —                              | —                        | —                         | —                                   |
| Manufacturing.....                     | 319                       | 1,214                     | 54                             | 1,160                    | 304                       | 21                                  |
| Construction.....                      | 4                         | 12                        | 3                              | 9                        | 1                         | —                                   |
| Transportation.....                    | 236                       | 3,036                     | 5                              | 3,031                    | 1,253                     | 59                                  |
| Public Utilities.....                  | 33                        | 121                       | 28                             | 93                       | 15                        | 2                                   |
| Wholesale Trade.....                   | 176                       | 871                       | 217                            | 654                      | 167                       | 11                                  |
| Retail Trade.....                      | 1,018                     | 1,961                     | 124                            | 1,837                    | 372                       | 27                                  |
| Finance.....                           | 154                       | 3,040                     | 95                             | 2,945                    | 1,110                     | 58                                  |
| Service.....                           | 20                        | 58                        | 4                              | 54                       | 18                        | 1                                   |
| Unclassified.....                      | —                         | —                         | —                              | —                        | —                         | —                                   |
| Total.....                             | 2,000                     | 10,386                    | 558                            | 9,828                    | 3,248                     | 180                                 |
| <b>INCOME CLASSES</b>                  |                           |                           |                                |                          |                           |                                     |
|  |                           | \$                        | \$                             | \$                       | \$                        | \$                                  |
| Less than \$1,000.....                 | 877                       | 374                       | 44                             | 330                      | 58                        | —                                   |
| \$ 1,000-\$ 2,000.....                 | 464                       | 650                       | 54                             | 596                      | 105                       | —                                   |
| 2,000- 3,000.....                      | 216                       | 525                       | 40                             | 485                      | 81                        | 9                                   |
| 3,000- 4,000.....                      | 114                       | 396                       | 39                             | 357                      | 58                        | 10                                  |
| 4,000- 5,000.....                      | 70                        | 310                       | 18                             | 292                      | 48                        | 7                                   |
| 5,000- 10,000.....                     | 157                       | 1,045                     | 65                             | 980                      | 167                       | 19                                  |
| 10,000- 15,000.....                    | 31                        | 374                       | 10                             | 364                      | 73                        | 7                                   |
| 15,000- 20,000.....                    | 20                        | 326                       | 53                             | 273                      | 55                        | 5                                   |
| 20,000- 25,000.....                    | 6                         | 139                       | —                              | 139                      | 32                        | 3                                   |
| 25,000- 50,000.....                    | 20                        | 677                       | 74                             | 603                      | 196                       | 12                                  |
| 50,000- 100,000.....                   | 12                        | 849                       | —                              | 849                      | 308                       | 17                                  |
| 100,000- 250,000.....                  | 7                         | 1,022                     | 161                            | 861                      | 380                       | 17                                  |
| 250,000- 500,000.....                  | 3                         | 1,011                     | —                              | 1,011                    | 446                       | 20                                  |
| 500,000- 1,000,000.....                | 3                         | 2,688                     | —                              | 2,688                    | 1,241                     | 54                                  |
| 1,000,000- 5,000,000.....              |                           |                           |                                |                          |                           |                                     |
| Over 5,000,000.....                    |                           |                           |                                |                          |                           |                                     |
| Total.....                             | 2,000                     | 10,386                    | 558                            | 9,828                    | 3,248                     | 180                                 |



TABLE 6

**Provincial Distribution of Active Taxable Companies Reporting a Profit  
by Income Classes and Industrial Divisions**

**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

|  | Number<br>of<br>Companies | Current<br>Year<br>Profit | Income<br>Tax<br>Declared | Old Age<br>Security Tax<br>Declared | Provincial,<br>Foreign and<br>Other Tax<br>Credits |
|--|---------------------------|---------------------------|---------------------------|-------------------------------------|--|
| <b>NEWFOUNDLAND</b>                            |                           |                           |                           |                                     |  |
|  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         | 39                        | 21                        | 3                         | —                                   | —  |
| \$ 1,000-\$ 2,000.....                         | 32                        | 45                        | 6                         | —                                   | —  |
| 2,000- 3,000.....                              | 25                        | 67                        | 12                        | 1                                   | —  |
| 3,000- 4,000.....                              | 23                        | 81                        | 11                        | 2                                   | —  |
| 4,000- 5,000.....                              | 21                        | 94                        | 15                        | 2                                   | —  |
| 5,000- 10,000.....                             | 61                        | 435                       | 79                        | 7                                   | —  |
| 10,000- 15,000.....                            | 52                        | 630                       | 132                       | 12                                  | —  |
| 15,000- 20,000.....                            | 33                        | 567                       | 112                       | 10                                  | 1  |
| 20,000- 25,000.....                            | 20                        | 448                       | 113                       | 8                                   | —  |
| 25,000- 50,000.....                            | 56                        | 1,946                     | 670                       | 37                                  | —  |
| 50,000- 100,000.....                           | 22                        | 1,511                     | 525                       | 55                                  | —  |
| 100,000- 250,000.....                          | 16                        | 2,504                     | 1,030                     | 45                                  | —  |
| 250,000- 500,000.....                          | 10                        | 3,491                     | 1,615                     | 70                                  | —  |
| 500,000- 1,000,000.....                        | 4                         | 12,663                    | 5,951                     | 253                                 | —  |
| 1,000,000- 5,000,000.....                      |                           |                           |                           |                                     |  |
| Over 5,000,000.....                            |                           |                           |                           |                                     |  |
| Total.....                                     | 414                       | 24,503                    | 10,274                    | 502                                 | 1  |
| Agriculture, Fishing and Forestry.....         | (a)                       | —                         | —                         | —                                   | —  |
| Mining.....                                    | 4                         | 1,262                     | 576                       | 25                                  | —  |
| Manufacturing.....                             | 58                        | 13,829                    | 6,364                     | 273                                 | —  |
| Construction.....                              | 21                        | 1,442                     | 610                       | 28                                  | —  |
| Transportation, Storage and Communication..... | 25                        | 511                       | 177                       | 9                                   | —  |
| Public Utilities.....                          | 6                         | 1,024                     | 432                       | 21                                  | —  |
| Wholesale Trade.....                           | 113                       | 2,677                     | 869                       | 79                                  | —  |
| Retail Trade.....                              | 113                       | 2,291                     | 791                       | 45                                  | —  |
| Finance, Insurance and Real Estate.....        | 43                        | 1,127                     | 346                       | 15                                  | 1  |
| Service.....                                   | 31                        | 350                       | 109                       | 7                                   | —  |
| Unclassified.....                              | —                         | —                         | —                         | —                                   | —  |
| Total.....                                     | 414                       | 24,503                    | 10,274                    | 502                                 | 1  |
| <b>PRINCE EDWARD ISLAND</b>                    |                           |                           |                           |                                     |  |
|  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         | 25                        | 11                        | 1                         | —                                   | —  |
| \$ 1,000-\$ 2,000.....                         | 13                        | 18                        | 3                         | —                                   | 1  |
| 2,000- 3,000.....                              | 15                        | 35                        | 6                         | —                                   | —  |
| 3,000- 4,000.....                              | 7                         | 24                        | 3                         | 1                                   | —  |
| 4,000- 5,000.....                              | 10                        | 46                        | 8                         | 1                                   | —  |
| 5,000- 10,000.....                             | 33                        | 247                       | 47                        | 4                                   | —  |
| 10,000- 15,000.....                            | 16                        | 193                       | 39                        | 3                                   | 4  |
| 15,000- 20,000.....                            | 12                        | 216                       | 44                        | 3                                   | —  |
| 20,000- 25,000.....                            | 9                         | 196                       | 45                        | 3                                   | —  |
| 25,000- 50,000.....                            | 8                         | 274                       | 65                        | 4                                   | —  |
| 50,000- 100,000.....                           | 6                         | 431                       | 146                       | 7                                   | —  |
| 100,000- 250,000.....                          | 5                         | 1,616                     | 672                       | 28                                  | 10   |
| 250,000- 500,000.....                          |                           |                           |                           |                                     |  |
| 500,000- 1,000,000.....                        |                           |                           |                           |                                     |  |
| 1,000,000- 5,000,000.....                      |                           |                           |                           |                                     |  |
| Over 5,000,000.....                            |                           |                           |                           |                                     |  |
| Total.....                                     | 159                       | 3,307                     | 1,079                     | 54                                  | 15   |
| Agriculture, Fishing and Forestry.....         |                           |                           |                           |                                     |  |
| Mining.....                                    |                           |                           |                           |                                     |  |
| Manufacturing.....                             |                           |                           |                           |                                     |  |
| Construction.....                              |                           |                           |                           |                                     |  |
| Transportation, Storage and Communication..... |                           |                           |                           |                                     |  |
| Public Utilities.....                          |                           |                           |                           |                                     |  |
| Wholesale Trade.....                           |                           |                           |                           |                                     |  |
| Retail Trade.....                              |                           |                           |                           |                                     |  |
| Finance, Insurance and Real Estate.....        |                           |                           |                           |                                     |  |
| Service.....                                   |                           |                           |                           |                                     |  |
| Unclassified.....                              |                           |                           |                           |                                     |  |
| Total.....                                     | 159                       | 3,307                     | 1,079                     | 54                                  | 15   |

Industrial divisions too small  
to be shown separately

(a) Grouped elsewhere to conceal identity.

**TABLE 6 — (Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**

**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

|  |  | Number<br>of<br>Companies | Current<br>Year<br>Profit | Income<br>Tax<br>Declared | Old Age<br>Security Tax<br>Declared | Provincial,<br>Foreign and<br>Other Tax<br>Credits |
|--|--|---------------------------|---------------------------|---------------------------|-------------------------------------|--|
| NOVA SCOTIA                                    |  |                           |                           |                           |                                     |  |
|  |  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         |  | 194                       | 82                        | 13                        | —                                   | —  |
| \$ 1,000-\$ 2,000.....                         |  | 125                       | 184                       | 33                        | —                                   | —  |
| 2,000- 3,000.....                              |  | 89                        | 214                       | 32                        | 3                                   | —  |
| 3,000- 4,000.....                              |  | 83                        | 287                       | 50                        | 7                                   | 1  |
| 4,000- 5,000.....                              |  | 60                        | 266                       | 46                        | 5                                   | —  |
| 5,000- 10,000.....                             |  | 235                       | 1,719                     | 336                       | 31                                  | 1  |
| 10,000- 15,000.....                            |  | 94                        | 1,149                     | 227                       | 21                                  | —  |
| 15,000- 20,000.....                            |  | 80                        | 1,393                     | 331                       | 27                                  | 1  |
| 20,000- 25,000.....                            |  | 39                        | 846                       | 233                       | 17                                  | 1  |
| 25,000- 50,000.....                            |  | 87                        | 3,021                     | 994                       | 56                                  | 1  |
| 50,000- 100,000.....                           |  | 50                        | 3,472                     | 1,311                     | 65                                  | 2  |
| 100,000- 250,000.....                          |  | 31                        | 4,721                     | 2,122                     | 94                                  | 2  |
| 250,000- 500,000.....                          |  | 13                        | 4,240                     | 1,887                     | 82                                  | 4  |
| 500,000- 1,000,000.....                        |  | 4                         | 2,851                     | 1,293                     | 57                                  | 46   |
| 1,000,000- 5,000,000.....                      |  | 5                         | 13,781                    | 6,344                     | 275                                 | 60   |
| Over 5,000,000.....                            |  |                           |                           |                           |                                     |  |
| Total.....                                     |  | 1,189                     | 38,226                    | 15,252                    | 740                                 | 119  |
| Agriculture, Fishing and Forestry.....         |  | 19                        | 474                       | 184                       | 9                                   | —  |
| Mining.....                                    |  | 12                        | 1,185                     | 516                       | 23                                  | —  |
| Manufacturing.....                             |  | 195                       | 17,302                    | 7,560                     | 342                                 | 114  |
| Construction.....                              |  | 85                        | 1,608                     | 547                       | 30                                  | —  |
| Transportation, Storage and Communication..... |  | 75                        | 5,641                     | 2,456                     | 107                                 | —  |
| Public Utilities.....                          |  | 10                        | 2,094                     | 896                       | 42                                  | —  |
| Wholesale Trade.....                           |  | 188                       | 3,036                     | 994                       | 58                                  | 1  |
| Retail Trade.....                              |  | 409                       | 4,424                     | 1,358                     | 85                                  | —  |
| Finance, Insurance and Real Estate.....        |  | 107                       | 1,759                     | 551                       | 32                                  | 4  |
| Service.....                                   |  | 88                        | 697                       | 190                       | 12                                  | —  |
| Unclassified.....                              |  | 1                         | 6                         | —                         | —                                   | —  |
| Total.....                                     |  | 1,189                     | 38,226                    | 15,252                    | 740                                 | 119  |
| NEW BRUNSWICK                                  |  |                           |                           |                           |                                     |  |
|  |  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         |  | 121                       | 52                        | 8                         | —                                   | —  |
| \$ 1,000-\$ 2,000.....                         |  | 78                        | 113                       | 16                        | —                                   | —  |
| 2,000- 3,000.....                              |  | 70                        | 174                       | 29                        | 3                                   | 1  |
| 3,000- 4,000.....                              |  | 44                        | 152                       | 29                        | 4                                   | —  |
| 4,000- 5,000.....                              |  | 46                        | 207                       | 32                        | 4                                   | —  |
| 5,000- 10,000.....                             |  | 158                       | 1,112                     | 210                       | 20                                  | 3  |
| 10,000- 15,000.....                            |  | 58                        | 708                       | 149                       | 13                                  | 1  |
| 15,000- 20,000.....                            |  | 43                        | 761                       | 175                       | 15                                  | —  |
| 20,000- 25,000.....                            |  | 26                        | 580                       | 159                       | 10                                  | 3  |
| 25,000- 50,000.....                            |  | 46                        | 1,497                     | 493                       | 28                                  | —  |
| 50,000- 100,000.....                           |  | 31                        | 2,054                     | 855                       | 39                                  | 1  |
| 100,000- 250,000.....                          |  | 27                        | 4,464                     | 2,011                     | 89                                  | 16   |
| 250,000- 500,000.....                          |  | 11                        | 3,890                     | 1,791                     | 78                                  | 34   |
| 500,000- 1,000,000.....                        |  | 3                         | 2,204                     | 1,053                     | 44                                  | —  |
| 1,000,000- 5,000,000.....                      |  | 4                         | 10,069                    | 4,555                     | 201                                 | 154  |
| Over 5,000,000.....                            |  | —                         | —                         | —                         | —                                   | —  |
| Total.....                                     |  | 766                       | 28,037                    | 11,565                    | 548                                 | 213  |
| Agriculture, Fishing and Forestry.....         |  | 13                        | 169                       | 52                        | 3                                   | 2  |
| Mining.....                                    |  | 7                         | 268                       | 91                        | 5                                   | —  |
| Manufacturing.....                             |  | 158                       | 12,960                    | 5,492                     | 254                                 | 198  |
| Construction.....                              |  | 70                        | 1,594                     | 595                       | 31                                  | —  |
| Transportation, Storage and Communication..... |  | 33                        | 3,051                     | 1,376                     | 60                                  | 3  |
| Public Utilities.....                          |  | 6                         | 425                       | 175                       | 9                                   | —  |
| Wholesale Trade.....                           |  | 134                       | 4,635                     | 1,937                     | 91                                  | 8  |
| Retail Trade.....                              |  | 198                       | 3,752                     | 1,448                     | 73                                  | 1  |
| Finance, Insurance and Real Estate.....        |  | 96                        | 508                       | 136                       | 9                                   | 1  |
| Service.....                                   |  | 51                        | 675                       | 263                       | 13                                  | —  |
| Unclassified.....                              |  | —                         | —                         | —                         | —                                   | —  |
| Total.....                                     |  | 766                       | 28,037                    | 11,565                    | 548                                 | 213  |

**TABLE 6 — (Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**

**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

|  |  | Number<br>of<br>Companies | Current<br>Year<br>Profit | Income<br>Tax<br>Declared | Old Age<br>Security Tax<br>Declared | Provincial,<br>Foreign and<br>Other Tax<br>Credits |
|--|--|---------------------------|---------------------------|---------------------------|-------------------------------------|--|
| QUEBEC   |  |                           |                           |                           |                                     |  |
|  |  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         |  | 1,406                     | 619                       | 68                        | —                                   | 16   |
| \$ 1,000-\$ 2,000.....                         |  | 897                       | 1,288                     | 146                       | 1                                   | 68   |
| 2,000- 3,000.....                              |  | 641                       | 1,579                     | 178                       | 23                                  | 80   |
| 3,000- 4,000.....                              |  | 501                       | 1,725                     | 205                       | 42                                  | 99   |
| 4,000- 5,000.....                              |  | 424                       | 1,885                     | 234                       | 36                                  | 97   |
| 5,000- 10,000.....                             |  | 1,459                     | 10,655                    | 1,355                     | 187                                 | 607  |
| 10,000- 15,000.....                            |  | 828                       | 10,204                    | 1,446                     | 187                                 | 609  |
| 15,000- 20,000.....                            |  | 671                       | 11,770                    | 1,794                     | 219                                 | 733  |
| 20,000- 25,000.....                            |  | 370                       | 8,220                     | 1,567                     | 153                                 | 488  |
| 25,000- 50,000.....                            |  | 694                       | 24,787                    | 6,530                     | 448                                 | 1,452  |
| 50,000- 100,000.....                           |  | 462                       | 32,191                    | 10,714                    | 604                                 | 1,938  |
| 100,000- 250,000.....                          |  | 410                       | 62,930                    | 23,306                    | 1,177                               | 3,243  |
| 250,000- 500,000.....                          |  | 146                       | 51,348                    | 20,677                    | 1,000                               | 2,658  |
| 500,000- 1,000,000.....                        |  | 80                        | 57,766                    | 23,459                    | 1,168                               | 3,260  |
| 1,000,000- 5,000,000.....                      |  | 81                        | 171,138                   | 71,920                    | 3,385                               | 8,013  |
| Over 5,000,000.....                            |  | 25                        | 372,488                   | 157,758                   | 7,449                               | 17,349   |
| Total.....                                     |  | 9,095                     | 820,593                   | 321,357                   | 16,079                              | 40,710   |
| Agriculture, Fishing and Forestry.....         |  | 54                        | 635                       | 145                       | 11                                  | 37   |
| Mining.....                                    |  | 56                        | 22,524                    | 9,216                     | 450                                 | 1,245  |
| Manufacturing.....                             |  | 2,885                     | 462,700                   | 185,326                   | 9,153                               | 24,527   |
| Construction.....                              |  | 680                       | 25,685                    | 9,052                     | 505                                 | 1,136  |
| Transportation, Storage and Communication..... |  | 367                       | 102,751                   | 44,479                    | 2,069                               | 2,605  |
| Public Utilities.....                          |  | 32                        | 16,776                    | 6,188                     | 335                                 | 1,219  |
| Wholesale Trade.....                           |  | 1,770                     | 52,948                    | 18,043                    | 1,039                               | 2,876  |
| Retail Trade.....                              |  | 1,354                     | 28,307                    | 9,744                     | 552                                 | 1,493  |
| Finance, Insurance and Real Estate.....        |  | 1,192                     | 91,877                    | 33,656                    | 1,651                               | 4,694  |
| Service.....                                   |  | 704                       | 16,390                    | 5,508                     | 314                                 | 878  |
| Unclassified.....                              |  | 1                         | —                         | —                         | —                                   | —  |
| Total.....                                     |  | 9,095                     | 820,593                   | 321,357                   | 16,079                              | 40,710   |
| ONTARIO  |  |                           |                           |                           |                                     |  |
|  |  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         |  | 1,336                     | 575                       | 88                        | —                                   | 1  |
| \$ 1,000-\$ 2,000.....                         |  | 900                       | 1,310                     | 221                       | 1                                   | 2  |
| 2,000- 3,000.....                              |  | 728                       | 1,788                     | 302                       | 28                                  | 1  |
| 3,000- 4,000.....                              |  | 597                       | 2,067                     | 340                       | 50                                  | 1  |
| 4,000- 5,000.....                              |  | 566                       | 2,533                     | 462                       | 51                                  | 4  |
| 5,000- 10,000.....                             |  | 1,997                     | 14,663                    | 2,709                     | 266                                 | 19   |
| 10,000- 15,000.....                            |  | 1,229                     | 15,039                    | 3,108                     | 286                                 | 24   |
| 15,000- 20,000.....                            |  | 996                       | 17,547                    | 3,714                     | 335                                 | 30   |
| 20,000- 25,000.....                            |  | 574                       | 12,670                    | 3,007                     | 237                                 | 18   |
| 25,000- 50,000.....                            |  | 1,141                     | 40,492                    | 12,950                    | 749                                 | 125  |
| 50,000- 100,000.....                           |  | 792                       | 55,770                    | 21,951                    | 1,070                               | 275  |
| 100,000- 250,000.....                          |  | 711                       | 110,650                   | 47,829                    | 2,150                               | 634  |
| 250,000- 500,000.....                          |  | 312                       | 108,369                   | 48,776                    | 2,144                               | 989  |
| 500,000- 1,000,000.....                        |  | 209                       | 142,200                   | 63,046                    | 2,769                               | 1,900  |
| 1,000,000- 5,000,000.....                      |  | 146                       | 305,036                   | 140,095                   | 6,080                               | 2,778  |
| Over 5,000,000.....                            |  | 36                        | 441,801                   | 203,222                   | 8,254                               | 5,459  |
| Total.....                                     |  | 12,270                    | 1,272,510                 | 551,820                   | 24,470                              | 12,260   |
| Agriculture, Fishing and Forestry.....         |  | 105                       | 2,247                     | 734                       | 42                                  | 3  |
| Mining.....                                    |  | 112                       | 68,686                    | 31,278                    | 1,366                               | 627  |
| Manufacturing.....                             |  | 3,887                     | 777,635                   | 346,269                   | 14,811                              | 7,147  |
| Construction.....                              |  | 960                       | 48,812                    | 18,760                    | 919                                 | 150  |
| Transportation, Storage and Communication..... |  | 500                       | 35,460                    | 15,294                    | 693                                 | 184  |
| Public Utilities.....                          |  | 28                        | 16,782                    | 7,019                     | 335                                 | 408  |
| Wholesale Trade.....                           |  | 1,962                     | 92,425                    | 37,442                    | 1,814                               | 599  |
| Retail Trade.....                              |  | 2,057                     | 89,118                    | 37,993                    | 1,751                               | 381  |
| Finance, Insurance and Real Estate.....        |  | 1,532                     | 111,753                   | 45,925                    | 2,161                               | 2,553  |
| Service.....                                   |  | 1,127                     | 29,592                    | 11,106                    | 578                                 | 208  |
| Unclassified.....                              |  | —                         | —                         | —                         | —                                   | —  |
| Total.....                                     |  | 12,270                    | 1,272,510                 | 551,820                   | 24,470                              | 12,260   |



TABLE 6 — (Cont'd)

**Provincial Distribution of Active Taxable Companies Reporting a Profit  
by Income Classes and Industrial Divisions**

**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

|  | Number<br>of<br>Companies | Current<br>Year<br>Profit | Income<br>Tax<br>Declared | Old Age<br>Security Tax<br>Declared | Provincial,<br>Foreign and<br>Other Tax<br>Credits |
|--|---------------------------|---------------------------|---------------------------|-------------------------------------|--|
| <b>MANITOBA</b>                                |                           |                           |                           |                                     |  |
|  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         | 273                       | 105                       | 19                        | —                                   | —  |
| \$ 1,000-\$ 2,000.....                         | 169                       | 240                       | 44                        | —                                   | 1  |
| 2,000- 3,000.....                              | 131                       | 328                       | 62                        | 6                                   | 1  |
| 3,000- 4,000.....                              | 93                        | 319                       | 61                        | 8                                   | —  |
| 4,000- 5,000.....                              | 84                        | 375                       | 63                        | 7                                   | —  |
| 5,000- 10,000.....                             | 361                       | 2,636                     | 540                       | 49                                  | 1  |
| 10,000- 15,000.....                            | 174                       | 2,137                     | 476                       | 40                                  | 1  |
| 15,000- 20,000.....                            | 131                       | 2,323                     | 512                       | 45                                  | 1  |
| 20,000- 25,000.....                            | 81                        | 1,783                     | 478                       | 34                                  | —  |
| 25,000- 50,000.....                            | 136                       | 4,926                     | 1,756                     | 95                                  | 1  |
| 50,000- 100,000.....                           | 76                        | 5,169                     | 2,168                     | 103                                 | 2  |
| 100,000- 250,000.....                          | 72                        | 10,061                    | 4,475                     | 203                                 | 3  |
| 250,000- 500,000.....                          | 36                        | 13,527                    | 6,157                     | 270                                 | 62   |
| 500,000- 1,000,000.....                        | 18                        | 12,999                    | 6,066                     | 259                                 | 22   |
| 1,000,000- 5,000,000.....                      | }                         | 41,334                    | 19,581                    | 826                                 | 74   |
| Over 5,000,000.....                            |                           |                           |                           |                                     |  |
| Total.....                                     | 1,853                     | 98,262                    | 42,458                    | 1,945                               | 169  |
| Agriculture, Fishing and Forestry.....         | 24                        | 167                       | 34                        | 3                                   | —  |
| Mining.....                                    | 13                        | 12,018                    | 5,624                     | 240                                 | —  |
| Manufacturing.....                             | 396                       | 26,745                    | 11,605                    | 532                                 | 59   |
| Construction.....                              | 128                       | 3,097                     | 1,168                     | 60                                  | —  |
| Transportation, Storage and Communication..... | 91                        | 9,557                     | 4,339                     | 189                                 | 2  |
| Public Utilities.....                          | 5                         | 1,180                     | 501                       | 23                                  | —  |
| Wholesale Trade.....                           | 329                       | 16,038                    | 6,779                     | 318                                 | 4  |
| Retail Trade.....                              | 371                       | 16,376                    | 7,276                     | 323                                 | 13   |
| Finance, Insurance and Real Estate.....        | 305                       | 10,949                    | 4,416                     | 216                                 | 91   |
| Service.....                                   | 191                       | 2,135                     | 716                       | 41                                  | —  |
| Unclassified.....                              | —                         | —                         | —                         | —                                   | —  |
| Total.....                                     | 1,853                     | 98,262                    | 42,458                    | 1,945                               | 169  |
| <b>SASKATCHEWAN</b>                            |                           |                           |                           |                                     |  |
|  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         | 131                       | 60                        | 9                         | —                                   | —  |
| \$ 1,000-\$ 2,000.....                         | 88                        | 125                       | 20                        | —                                   | —  |
| 2,000- 3,000.....                              | 58                        | 141                       | 25                        | 2                                   | —  |
| 3,000- 4,000.....                              | 57                        | 193                       | 31                        | 5                                   | —  |
| 4,000- 5,000.....                              | 66                        | 295                       | 53                        | 6                                   | —  |
| 5,000- 10,000.....                             | 198                       | 1,489                     | 281                       | 29                                  | —  |
| 10,000- 15,000.....                            | 107                       | 1,318                     | 258                       | 26                                  | 1  |
| 15,000- 20,000.....                            | 87                        | 1,522                     | 306                       | 30                                  | —  |
| 20,000- 25,000.....                            | 32                        | 723                       | 164                       | 15                                  | —  |
| 25,000- 50,000.....                            | 70                        | 2,384                     | 766                       | 46                                  | 1  |
| 50,000- 100,000.....                           | 44                        | 2,931                     | 1,184                     | 59                                  | —  |
| 100,000- 250,000.....                          | 26                        | 3,696                     | 1,609                     | 73                                  | —  |
| 250,000- 500,000.....                          | 11                        | 3,723                     | 1,759                     | 74                                  | —  |
| 500,000- 1,000,000.....                        | }                         | 3,769                     | 1,763                     | 75                                  | —  |
| 1,000,000- 5,000,000.....                      |                           |                           |                           |                                     |  |
| Over 5,000,000.....                            | 5                         | 3,769                     | 1,763                     | 75                                  | —  |
| Total.....                                     | 980                       | 22,369                    | 8,228                     | 440                                 | 2  |
| Agriculture, Fishing and Forestry.....         | 19                        | 332                       | 96                        | 7                                   | —  |
| Mining.....                                    | 15                        | 523                       | 214                       | 10                                  | —  |
| Manufacturing.....                             | 119                       | 6,056                     | 2,550                     | 120                                 | —  |
| Construction.....                              | 75                        | 2,333                     | 868                       | 47                                  | —  |
| Transportation, Storage and Communication..... | 45                        | 945                       | 312                       | 17                                  | —  |
| Public Utilities.....                          | 4                         | 217                       | 88                        | 4                                   | —  |
| Wholesale Trade.....                           | 98                        | 3,762                     | 1,534                     | 74                                  | —  |
| Retail Trade.....                              | 359                       | 5,513                     | 1,792                     | 109                                 | —  |
| Finance, Insurance and Real Estate.....        | 137                       | 1,105                     | 296                       | 22                                  | 2  |
| Service.....                                   | 109                       | 1,583                     | 478                       | 30                                  | —  |
| Unclassified.....                              | —                         | —                         | —                         | —                                   | —  |
| Total.....                                     | 980                       | 22,369                    | 8,228                     | 440                                 | 2  |

**TABLE 6 — (Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**

**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

|  | Number<br>of<br>Companies | Current<br>Year<br>Profit | Income<br>Tax<br>Declared | Old Age<br>Security Tax<br>Declared | Provincial,<br>Foreign and<br>Other Tax<br>Credits |
|--|---------------------------|---------------------------|---------------------------|-------------------------------------|--|
| <b>ALBERTA</b>                                 |                           |                           |                           |                                     |  |
|  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         | 307                       | 128                       | 21                        | —                                   | —  |
| \$ 1,000—\$ 2,000.....                         | 190                       | 278                       | 50                        | —                                   | 1  |
| 2,000— 3,000.....                              | 167                       | 412                       | 70                        | 8                                   | —  |
| 3,000— 4,000.....                              | 155                       | 537                       | 94                        | 14                                  | —  |
| 4,000— 5,000.....                              | 128                       | 577                       | 99                        | 11                                  | —  |
| 5,000— 10,000.....                             | 448                       | 3,326                     | 656                       | 63                                  | 1  |
| 10,000— 15,000.....                            | 275                       | 3,352                     | 696                       | 64                                  | —  |
| 15,000— 20,000.....                            | 205                       | 3,602                     | 827                       | 69                                  | —  |
| 20,000— 25,000.....                            | 140                       | 3,081                     | 783                       | 59                                  | —  |
| 25,000— 50,000.....                            | 193                       | 6,690                     | 2,156                     | 123                                 | 2  |
| 50,000— 100,000.....                           | 138                       | 9,490                     | 3,757                     | 182                                 | 8  |
| 100,000— 250,000.....                          | 101                       | 15,431                    | 6,684                     | 290                                 | 29   |
| 250,000— 500,000.....                          | 40                        | 14,049                    | 6,148                     | 256                                 | —  |
| 500,000— 1,000,000.....                        | 18                        | 11,349                    | 5,328                     | 227                                 | 35   |
| 1,000,000— 5,000,000.....                      | 17                        | 32,356                    | 14,599                    | 647                                 | 343  |
| Over 5,000,000.....                            |                           |                           |                           |                                     |  |
| Total.....                                     | 2,522                     | 104,658                   | 41,968                    | 2,013                               | 419  |
| Agriculture, Fishing and Forestry.....         | 61                        | 939                       | 297                       | 18                                  | —  |
| Mining.....                                    | 242                       | 13,842                    | 5,407                     | 254                                 | 56   |
| Manufacturing.....                             | 298                       | 20,836                    | 8,995                     | 407                                 | 89   |
| Construction.....                              | 273                       | 11,989                    | 4,654                     | 226                                 | 8  |
| Transportation, Storage and Communication..... | 125                       | 14,319                    | 6,204                     | 284                                 | 253  |
| Public Utilities.....                          | 21                        | 7,798                     | 3,342                     | 156                                 | 1  |
| Wholesale Trade.....                           | 340                       | 14,318                    | 5,860                     | 271                                 | —  |
| Retail Trade.....                              | 499                       | 11,140                    | 4,254                     | 219                                 | 6  |
| Finance, Insurance and Real Estate.....        | 289                       | 4,192                     | 1,336                     | 77                                  | 3  |
| Service.....                                   | 373                       | 5,285                     | 1,619                     | 101                                 | 3  |
| Unclassified.....                              | 1                         | —                         | —                         | —                                   | —  |
| Total.....                                     | 2,522                     | 104,658                   | 41,968                    | 2,013                               | 419  |
| <b>BRITISH COLUMBIA</b>                        |                           |                           |                           |                                     |  |
|  |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000.....                         | 1,104                     | 439                       | 64                        | —                                   | —  |
| \$ 1,000—\$ 2,000.....                         | 657                       | 962                       | 157                       | 1                                   | —  |
| 2,000— 3,000.....                              | 478                       | 1,189                     | 199                       | 19                                  | 1  |
| 3,000— 4,000.....                              | 338                       | 1,175                     | 207                       | 29                                  | 1  |
| 4,000— 5,000.....                              | 276                       | 1,230                     | 218                       | 24                                  | —  |
| 5,000— 10,000.....                             | 938                       | 6,842                     | 1,283                     | 124                                 | 3  |
| 10,000— 15,000.....                            | 462                       | 5,619                     | 1,155                     | 102                                 | 6  |
| 15,000— 20,000.....                            | 303                       | 5,313                     | 1,165                     | 100                                 | 1  |
| 20,000— 25,000.....                            | 164                       | 3,630                     | 934                       | 69                                  | 8  |
| 25,000— 50,000.....                            | 282                       | 9,874                     | 3,296                     | 184                                 | 1  |
| 50,000— 100,000.....                           | 191                       | 13,154                    | 5,068                     | 238                                 | 21   |
| 100,000— 250,000.....                          | 128                       | 20,819                    | 9,365                     | 413                                 | 50   |
| 250,000— 500,000.....                          | 43                        | 15,165                    | 6,754                     | 288                                 | 4  |
| 500,000— 1,000,000.....                        | 22                        | 16,251                    | 7,291                     | 311                                 | 11   |
| 1,000,000— 5,000,000.....                      | 22                        | 40,553                    | 18,704                    | 790                                 | 3  |
| Over 5,000,000.....                            | 8                         | 85,168                    | 39,271                    | 1,704                               | 614  |
| Total.....                                     | 5,416                     | 227,383                   | 95,131                    | 4,396                               | 724  |
| Agriculture, Fishing and Forestry.....         | 276                       | 5,060                     | 1,691                     | 92                                  | 4  |
| Mining.....                                    | 45                        | 25,734                    | 11,282                    | 512                                 | 624  |
| Manufacturing.....                             | 1,071                     | 108,154                   | 48,564                    | 2,117                               | 15   |
| Construction.....                              | 371                       | 8,675                     | 3,219                     | 164                                 | 1  |
| Transportation, Storage and Communication..... | 404                       | 24,501                    | 10,566                    | 479                                 | —  |
| Public Utilities.....                          | 20                        | 7,660                     | 3,309                     | 153                                 | —  |
| Wholesale Trade.....                           | 743                       | 15,948                    | 5,719                     | 293                                 | 10   |
| Retail Trade.....                              | 1,117                     | 18,399                    | 7,071                     | 358                                 | 1  |
| Finance, Insurance and Real Estate.....        | 752                       | 7,428                     | 1,968                     | 119                                 | 46   |
| Service.....                                   | 617                       | 5,824                     | 1,742                     | 109                                 | 23   |
| Unclassified.....                              | —                         | —                         | —                         | —                                   | —  |
| Total.....                                     | 5,416                     | 227,383                   | 95,131                    | 4,396                               | 724  |

**TABLE 6 — (Concluded)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1953 TAXATION YEAR**

(All money figures in thousands of dollars)

|   | Number<br>of<br>Companies | Current<br>Year<br>Profit | Income<br>Tax<br>Declared | Old Age<br>Security Tax<br>Declared | Provincial,<br>Foreign and<br>Other Tax<br>Credits |
|---|---------------------------|---------------------------|---------------------------|-------------------------------------|--|
| <b>CANADA</b>                                       |                           |                           |                           |                                     |  |
|   |                           | \$                        | \$                        | \$                                  | \$   |
| Less than \$1,000 . . . . .                         | 4,936                     | 2,092                     | 295                       | —                                   | 17   |
| \$ 1,000—\$ 2,000 . . . . .                         | 3,149                     | 4,563                     | 695                       | 3                                   | 73   |
| 2,000— 3,000 . . . . .                              | 2,402                     | 5,927                     | 914                       | 93                                  | 84   |
| 3,000— 4,000 . . . . .                              | 1,898                     | 6,562                     | 1,032                     | 162                                 | 102  |
| 4,000— 5,000 . . . . .                              | 1,681                     | 7,507                     | 1,229                     | 147                                 | 101  |
| 5,000— 10,000 . . . . .                             | 5,888                     | 43,124                    | 7,494                     | 780                                 | 635  |
| 10,000— 15,000 . . . . .                            | 3,295                     | 40,348                    | 7,687                     | 754                                 | 646  |
| 15,000— 20,000 . . . . .                            | 2,561                     | 45,014                    | 8,981                     | 853                                 | 767  |
| 20,000— 25,000 . . . . .                            | 1,455                     | 32,176                    | 7,482                     | 605                                 | 518  |
| 25,000— 50,000 . . . . .                            | 2,713                     | 95,891                    | 29,677                    | 1,770                               | 1,583  |
| 50,000— 100,000 . . . . .                           | 1,812                     | 126,174                   | 47,681                    | 2,422                               | 2,247  |
| 100,000— 250,000 . . . . .                          | 1,525                     | 235,797                   | 98,624                    | 4,541                               | 3,977  |
| 250,000— 500,000 . . . . .                          | 623                       | 218,181                   | 95,723                    | 4,269                               | 3,751  |
| 500,000— 1,000,000 . . . . .                        | 361                       | 250,552                   | 109,787                   | 4,933                               | 5,284  |
| 1,000,000— 5,000,000 . . . . .                      | 290                       | 587,716                   | 263,664                   | 11,673                              | 11,160   |
| Over 5,000,000 . . . . .                            | 75                        | 938,224                   | 418,167                   | 18,182                              | 23,687   |
| Total . . . . .                                     | 34,664                    | 2,639,848                 | 1,099,132                 | 51,187                              | 54,632   |
| Agriculture, Fishing and Forestry . . . . .         | 572                       | 10,024                    | 3,233                     | 185                                 | 46   |
| Mining . . . . .                                    | 507                       | 146,035                   | 64,205                    | 2,885                               | 2,552  |
| Manufacturing . . . . .                             | 9,095                     | 1,446,658                 | 622,879                   | 28,017                              | 32,149   |
| Construction . . . . .                              | 2,673                     | 105,399                   | 39,525                    | 2,013                               | 1,296  |
| Transportation, Storage and Communication . . . . . | 1,671                     | 197,573                   | 85,567                    | 3,924                               | 3,057  |
| Public Utilities . . . . .                          | 134                       | 54,337                    | 22,108                    | 1,086                               | 1,628  |
| Wholesale Trade . . . . .                           | 5,699                     | 206,056                   | 79,248                    | 4,042                               | 3,499  |
| Retail Trade . . . . .                              | 6,515                     | 179,786                   | 71,892                    | 3,524                               | 1,895  |
| Finance, Insurance and Real Estate . . . . .        | 4,493                     | 231,408                   | 88,741                    | 4,306                               | 7,398  |
| Service . . . . .                                   | 3,301                     | 62,566                    | 21,734                    | 1,205                               | 1,112  |
| Unclassified . . . . .                              | 4                         | 6                         | —                         | —                                   | —  |
| Total . . . . .                                     | 34,664                    | 2,639,848                 | 1,099,132                 | 51,187                              | 54,632   |



TABLE 7

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|    |   | Industrial Division: AGRICULTURE |                        |  |                        |  |                        |                                   |                                 |
|----|---|----------------------------------|------------------------|--|------------------------|--|------------------------|-----------------------------------|---------------------------------|
|    |   | General<br>Agriculture           |                        | Livestock,<br>Poultry and<br>Fur Farming |                        | Nurseries,<br>Greenhouses,<br>Services |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies |
|    |   | Profit<br>Com-<br>panies         | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                 | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies |                                   |                                 |
| 1  | Number of Companies .....                 | 88                               | 77                     | 88                                       | 117                    | 64                                     | 39                     | 240                               | 233                             |
|    | <b>Assets</b>                             |                                  |                        |  |                        |  |                        |                                   |                                 |
| 2  | Cash .....                                | \$ 713                           | \$ 315                 | \$ 619                                   | \$ 320                 | \$ 1,020                               | \$ 44                  | \$ 2,352                          | \$ 679                          |
| 3  | Government Securities .....               | 562                              | 223                    | 270                                      | 354                    | 1,049                                  | 3                      | 1,881                             | 580                             |
| 4  | Other Securities .....                    | 831                              | 2,273                  | 2,666                                    | 5,140                  | 403                                    | 83                     | 3,900                             | 7,496                           |
| 5  | Receivables .....                         | 795                              | 499                    | 735                                      | 974                    | 1,527                                  | 283                    | 3,057                             | 1,756                           |
| 6  | Inventories .....                         | 1,419                            | 1,351                  | 3,358                                    | 6,128                  | 1,036                                  | 421                    | 5,813                             | 7,900                           |
| 7  | Land .....                                | 3,915                            | 3,570                  | 2,887                                    | 4,740                  | 1,134                                  | 390                    | 7,936                             | 8,700                           |
| 8  | Buildings and Equipment .....             | 6,453                            | 4,991                  | 5,736                                    | 7,789                  | 8,112                                  | 1,457                  | 20,301                            | 14,237                          |
| 9  | Investment in Subsidiaries .....          | 64                               | 172                    | 77                                       | 2,649                  | 36                                     | 3                      | 177                               | 2,824                           |
| 10 | Other Assets .....                        | 472                              | 464                    | 539                                      | 614                    | 494                                    | 200                    | 1,505                             | 1,278                           |
| 11 | Total .....                               | 15,224                           | 13,858                 | 16,887                                   | 28,708                 | 14,811                                 | 2,884                  | 46,922                            | 45,450                          |
|    | <b>Liabilities and Capital</b>            |                                  |                        |  |                        |  |                        |                                   |                                 |
| 12 | Bank Loans .....                          | 794                              | 733                    | 923                                      | 4,381                  | 642                                    | 253                    | 2,359                             | 5,367                           |
| 13 | Payables .....                            | 1,070                            | 1,213                  | 945                                      | 1,342                  | 898                                    | 330                    | 2,913                             | 2,885                           |
| 14 | Tax Liabilities .....                     | 149                              | 413                    | 114                                      | 12                     | 193                                    | 10                     | 456                               | 435                             |
| 15 | Other Liabilities .....                   | 2,352                            | 3,069                  | 1,609                                    | 6,740                  | 447                                    | 732                    | 4,408                             | 10,541                          |
| 16 | Funded Debt .....                         | 974                              | 2,310                  | 723                                      | 1,979                  | 517                                    | 283                    | 2,214                             | 4,572                           |
| 17 | Liability Reserves .....                  | 23                               | —                      | —  | —                      | 129                                    | 51                     | 152                               | 51                              |
| 18 | Depreciation and Depletion Reserves ..... | 2,708                            | 1,283                  | 2,351                                    | 1,991                  | 4,655                                  | 353                    | 9,714                             | 3,627                           |
| 19 | Capital Stock .....                       | 4,289                            | 5,624                  | 6,429                                    | 11,252                 | 2,543                                  | 1,109                  | 13,261                            | 17,985                          |
| 20 | Surplus .....                             | 3,148                            | 1,120                  | 4,164                                    | 3,953                  | 4,808                                  | 173                    | 12,120                            | 5,246                           |
| 21 | Less <i>Deficit</i> .....                 | <b>283</b>                       | <b>1,907</b>           | <b>371</b>                               | <b>2,942</b>           | <b>21</b>                              | <b>410</b>             | <b>675</b>                        | <b>5,259</b>                    |
| 22 | Total .....                               | 15,224                           | 13,858                 | 16,887                                   | 28,708                 | 14,811                                 | 2,884                  | 46,922                            | 45,450                          |
| 23 | Gross Sales or Revenue .....              | 11,747                           | 2,595                  | 9,541                                    | 6,860                  | 14,827                                 | 2,064                  | 36,115                            | 11,519                          |
| 24 | Current Year Profit or <i>Loss</i> .....  | 919                              | <b>574</b>             | 681                                      | <b>1,358</b>           | 978                                    | <b>182</b>             | 2,578                             | <b>2,114</b>                    |
|    | <b>Selected Revenues and Charges</b>      |                                  |                        |  |                        |  |                        |                                   |                                 |
| 25 | Rentals Received .....                    | 28                               | 30                     | 46                                       | 61                     | 51                                     | 13                     | 125                               | 104                             |
| 26 | Bond Interest Received .....              | 15                               | 16                     | 7  | 20                     | 9                                      | —                      | 31                                | 36                              |
| 27 | Mortgage Interest Received .....          | 5                                | 5                      | 1  | —                      | 2                                      | —                      | 8                                 | 5                               |
| 28 | Foreign Dividends Received .....          | —                                | 6                      | —  | —                      | —                                      | —                      | —                                 | 6                               |
| 29 | Canadian Dividends Received .....         | 17                               | 85                     | 11                                       | 279                    | 3                                      | —                      | 31                                | 364                             |
| 30 | Stock Dividends Received .....            | —                                | —                      | —  | —                      | —                                      | —                      | —                                 | —                               |
| 31 | Rentals Paid .....                        | 63                               | 22                     | 58                                       | 60                     | 95                                     | 19                     | 216                               | 101                             |
| 32 | Bond Interest Paid .....                  | —                                | 3                      | 6  | 11                     | 4                                      | —                      | 10                                | 14                              |
| 33 | Mortgage Interest Paid .....              | 9                                | 3                      | 14                                       | 21                     | 12                                     | 6                      | 35                                | 30                              |
| 34 | Charitable Donations .....                | 6                                | —                      | 15                                       | 1                      | 7                                      | —                      | 28                                | 1                               |
| 35 | Pension Contributions .....               | —                                | 2                      | 3  | 1                      | 4                                      | —                      | 7                                 | 3                               |
| 36 | Capital Cost Allowance .....              | 473                              | 197                    | 354                                      | 312                    | 455                                    | 104                    | 1,282                             | 613                             |
| 37 | Depletion Charged .....                   | 1                                | —                      | —  | —                      | —                                      | —                      | 1                                 | —                               |
| 38 | Write-off Mine and Oil Development .....  | —                                | —                      | —  | —                      | —                                      | —                      | —                                 | —                               |
| 39 | Cash Dividends Charged .....              | 87                               | 3                      | 90                                       | 5                      | 98                                     | —                      | 275                               | 8                               |
| 40 | Stock Dividends Charged .....             | 4                                | —                      | 6  | —                      | —                                      | —                      | 10                                | —                               |
| 41 | Capital Expenditures .....                | 916                              | 744                    | 433                                      | 1,088                  | 643                                    | 269                    | 1,992                             | 2,101                           |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                | Industrial Division:<br>FORESTRY |                        |                                | Industrial Division:<br>FISHING |                        |                                | Industrial Division:<br>MINING, QUARRYING and OIL WELLS |                        |                          |                        |    |
|--------------------------------|----------------------------------|------------------------|--------------------------------|---------------------------------|------------------------|--------------------------------|---|------------------------|--------------------------|------------------------|----|
| Total<br>All<br>Com-<br>panies | Profit<br>Com-<br>panies         | Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Gold Mining   |                        | Other Metal<br>Mining    |                        |    |
|                                |                                  |                        |                                |                                 |                        |                                | Profit<br>Com-<br>panies                                | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |    |
| 473                            | 300                              | 196                    | 496                            | 18                              | 34                     | 52                             | 26  | 134                    | 53                       | 177                    | 1  |
| \$ 3,031                       | \$ 6,019                         | \$ 1,351               | \$ 7,370                       | \$ 397                          | \$ 250                 | \$ 647                         | \$ 19,571   | \$ 15,842              | \$ 71,049                | \$ 17,379              | 2  |
| 2,461                          | 918                              | 144                    | 1,062                          | 11                              | 45                     | 56                             | 18,023  | 12,457                 | 44,300                   | 4,504                  | 3  |
| 11,396                         | 1,880                            | 686                    | 2,566                          | 23                              | 273                    | 296                            | 24,790  | 31,483                 | 21,375                   | 35,757                 | 4  |
| 4,813                          | 11,235                           | 3,095                  | 14,330                         | 116                             | 468                    | 584                            | 4,027   | 6,195                  | 24,706                   | 6,192                  | 5  |
| 13,713                         | 19,470                           | 9,567                  | 29,037                         | 271                             | 454                    | 725                            | 11,650  | 10,636                 | 136,347                  | 19,832                 | 6  |
| 16,636                         | 22,722                           | 17,648                 | 40,370                         | 50                              | 16                     | 66                             | 31,246  | 89,764                 | 134,232                  | 115,506                | 7  |
| 34,538                         | 42,734                           | 27,082                 | 69,816                         | 1,132                           | 3,081                  | 4,213                          | 70,075  | 80,604                 | 512,164                  | 182,885                | 8  |
| 3,001                          | 5,866                            | 2,088                  | 7,954                          | 55                              | 137                    | 192                            | 15,133  | 36,507                 | 148,738                  | 134,623                | 9  |
| 2,783                          | 3,087                            | 1,313                  | 4,400                          | 50                              | 204                    | 254                            | 5,609   | 37,983                 | 23,686                   | 118,504                | 10 |
| 92,372                         | 113,931                          | 62,974                 | 176,905                        | 2,105                           | 4,928                  | 7,033                          | 200,124   | 321,471                | 1,116,597                | 635,182                | 11 |
| 7,726                          | 4,041                            | 2,613                  | 6,654                          | 301                             | 980                    | 1,281                          | 3,086   | 2,063                  | 2,257                    | 3,852                  | 12 |
| 5,798                          | 9,629                            | 5,419                  | 15,048                         | 142                             | 580                    | 722                            | 7,388   | 5,222                  | 44,729                   | 18,024                 | 13 |
| 891                            | 1,948                            | 88                     | 2,036                          | 20                              | 2                      | 22                             | 2,570   | 266                    | 27,937                   | 379                    | 14 |
| 14,949                         | 17,094                           | 17,937                 | 35,031                         | 308                             | 441                    | 749                            | 362   | 16,639                 | 7,433                    | 26,970                 | 15 |
| 6,786                          | 4,031                            | 4,176                  | 8,207                          | 355                             | 390                    | 745                            | 1,457   | 6,314                  | 23,570                   | 209,724                | 16 |
| 203                            | 2                                | 212                    | 214                            | —                               | —                      | —                              | 37  | 56                     | 14,710                   | 1,282                  | 17 |
| 13,341                         | 30,566                           | 21,447                 | 52,013                         | 369                             | 1,112                  | 1,481                          | 58,974  | 59,043                 | 333,075                  | 18,965                 | 18 |
| 31,246                         | 16,308                           | 6,516                  | 22,824                         | 332                             | 1,610                  | 1,942                          | 56,071  | 192,222                | 217,157                  | 294,123                | 19 |
| 17,366                         | 32,461                           | 7,922                  | 40,383                         | 280                             | 368                    | 648                            | 70,187  | 50,707                 | 449,991                  | 66,104                 | 20 |
| 5,934                          | 2,149                            | 3,356                  | 5,505                          | 2                               | 555                    | 557                            | 8   | 11,061                 | 4,262                    | 4,241                  | 21 |
| 92,372                         | 113,931                          | 62,974                 | 176,905                        | 2,105                           | 4,928                  | 7,033                          | 200,124   | 321,471                | 1,116,597                | 635,182                | 22 |
| 47,634                         | 117,234                          | 42,197                 | 159,431                        | 1,496                           | 4,677                  | 6,173                          | 81,966  | 61,608                 | 566,237                  | 41,073                 | 23 |
| 464                            | 7,262                            | 3,144                  | 4,118                          | 90                              | 200                    | 110                            | 7,988   | 2,848                  | 95,773                   | 4,013                  | 24 |
| 229                            | 76                               | 26                     | 102                            | 1                               | 3                      | 4                              | 91  | 80                     | 316                      | 8                      | 25 |
| 67                             | 8                                | 8                      | 16                             | —                               | 1                      | 1                              | 646   | 253                    | 1,276                    | 713                    | 26 |
| 13                             | —                                | —                      | —                              | —                               | —                      | —                              | 2   | —                      | —                        | —                      | 27 |
| 6                              | —                                | —                      | —                              | —                               | —                      | —                              | 916   | 17                     | 300                      | 5                      | 28 |
| 395                            | 3                                | 6                      | 9                              | —                               | 10                     | 10                             | 2,665   | 1,302                  | 7,630                    | 2,237                  | 29 |
| —                              | —                                | —                      | —                              | —                               | —                      | —                              | —   | 4                      | —                        | 1                      | 30 |
| 317                            | 167                              | 64                     | 231                            | 3                               | 11                     | 14                             | 31  | 49                     | 1,097                    | 146                    | 31 |
| 24                             | 27                               | 10                     | 37                             | 8                               | —                      | 8                              | 80  | 145                    | 980                      | 4,708                  | 32 |
| 65                             | 4                                | 2                      | 6                              | —                               | 11                     | 11                             | —   | 7                      | —                        | 1                      | 33 |
| 29                             | 19                               | 10                     | 29                             | —                               | —                      | —                              | 24  | 20                     | 713                      | 43                     | 34 |
| 10                             | 53                               | 33                     | 86                             | —                               | —                      | —                              | 95  | 77                     | 5,450                    | 20                     | 35 |
| 1,895                          | 5,046                            | 2,985                  | 8,031                          | 41                              | 136                    | 177                            | 4,153   | 3,916                  | 31,275                   | 2,294                  | 36 |
| 1                              | 678                              | 850                    | 1,528                          | —                               | —                      | —                              | 8,329   | 5,515                  | 41,365                   | 1,750                  | 37 |
| —                              | —                                | 46                     | 46                             | —                               | —                      | —                              | 270   | 1,913                  | 2,763                    | 4,653                  | 38 |
| 283                            | 328                              | 17                     | 345                            | 51                              | 12                     | 63                             | 14,279  | 4,327                  | 87,931                   | 5,304                  | 39 |
| 10                             | 241                              | —                      | 241                            | —                               | —                      | —                              | —   | —                      | —                        | —                      | 40 |
| 4,093                          | 4,854                            | 4,109                  | 8,963                          | 22                              | 64                     | 86                             | 2,695   | 9,083                  | 53,706                   | 97,514                 | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | <b>Industrial Division: MINING, QUARRYING AND OIL WELLS—(Continued)</b> |                                 |                                   |                                 |                                   |                                 |                                   |                                 |
|--------------------------------------|--|---|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|
|                                      |  | <b>Coal Mining</b>  |                                 | <b>Oil and<br/>Natural Gas</b>    |                                 | <b>Non-Metal<br/>Mining</b>       |                                 | <b>Quarries</b>                   |                                 |
|                                      |  | <b>Profit<br/>Com-<br/>panies</b>                                       | <b>Loss<br/>Com-<br/>panies</b> | <b>Profit<br/>Com-<br/>panies</b> | <b>Loss<br/>Com-<br/>panies</b> | <b>Profit<br/>Com-<br/>panies</b> | <b>Loss<br/>Com-<br/>panies</b> | <b>Profit<br/>Com-<br/>panies</b> | <b>Loss<br/>Com-<br/>panies</b> |
| 1                                    | Number of Companies.....                 | 35  | 48                              | 203                               | 494                             | 35                                | 19                              | 96                                | 41                              |
| <b>Assets</b>                        |  |   |                                 |                                   |                                 |                                   |                                 |                                   |                                 |
| 2                                    | Cash.....                                | \$ 3,265  | \$ 904                          | \$ 5,871                          | \$ 32,740                       | \$ 7,519                          | \$ 942                          | \$ 1,750                          | \$ 273                          |
| 3                                    | Government Securities.....               | 3,467   | 2,652                           | 3,158                             | 15,837                          | 12,366                            | 825                             | 140                               | 11                              |
| 4                                    | Other Securities.....                    | 1,957   | 2,155                           | 7,621                             | 48,280                          | 7,633                             | 492                             | 784                               | 42                              |
| 5                                    | Receivables.....                         | 3,595   | 6,711                           | 13,614                            | 45,778                          | 7,955                             | 371                             | 3,896                             | 750                             |
| 6                                    | Inventories.....                         | 2,011   | 9,488                           | 5,902                             | 24,130                          | 11,994                            | 1,223                           | 2,156                             | 415                             |
| 7                                    | Land.....                                | 8,951   | 27,225                          | 32,946                            | 225,434                         | 24,948                            | 6,337                           | 3,059                             | 702                             |
| 8                                    | Buildings and Equipment.....             | 36,338  | 64,026                          | 79,424                            | 152,144                         | 73,514                            | 7,048                           | 21,668                            | 4,302                           |
| 9                                    | Investment in Subsidiaries.....          | 1,480   | 8,384                           | 10,688                            | 102,566                         | 47,981                            | 341                             | 2,310                             | —                               |
| 10                                   | Other Assets.....                        | 2,056   | 1,768                           | 14,336                            | 218,004                         | 3,102                             | 3,495                           | 1,002                             | 209                             |
| 11                                   | Total.....                               | 63,120  | 123,313                         | 173,560                           | 864,913                         | 197,012                           | 21,074                          | 36,765                            | 6,704                           |
| <b>Liabilities and Capital</b>       |  |   |                                 |                                   |                                 |                                   |                                 |                                   |                                 |
| 12                                   | Bank Loans.....                          | 573   | 7,268                           | 5,222                             | 21,428                          | 1,512                             | 652                             | 1,461                             | 588                             |
| 13                                   | Payables.....                            | 2,594   | 7,148                           | 12,621                            | 45,000                          | 5,607                             | 816                             | 3,090                             | 916                             |
| 14                                   | Tax Liabilities.....                     | 951   | 76                              | 5,723                             | 563                             | 6,100                             | 22                              | 1,110                             | 7                               |
| 15                                   | Other Liabilities.....                   | 1,119   | 8,167                           | 13,408                            | 245,307                         | 8,602                             | 1,222                           | 2,037                             | 1,055                           |
| 16                                   | Funded Debt.....                         | 8,098   | 12,792                          | 24,738                            | 78,216                          | 1,572                             | 1,206                           | 2,889                             | 1,239                           |
| 17                                   | Liability Reserves.....                  | —   | —                               | 31                                | 242                             | 539                               | —                               | 39                                | —                               |
| 18                                   | Depreciation and Depletion Reserves..... | 25,793  | 50,204                          | 38,398                            | 68,708                          | 60,172                            | 1,223                           | 11,929                            | 1,304                           |
| 19                                   | Capital Stock.....                       | 13,803  | 34,880                          | 52,318                            | 500,231                         | 24,158                            | 16,917                          | 5,817                             | 1,589                           |
| 20                                   | Surplus.....                             | 11,091  | 6,350                           | 32,841                            | 117,423                         | 88,786                            | 28                              | 8,751                             | 400                             |
| 21                                   | Less Deficit.....                        | <b>902</b>  | <b>3,572</b>                    | <b>11,740</b>                     | <b>212,205</b>                  | <b>36</b>                         | <b>1,012</b>                    | <b>358</b>                        | <b>394</b>                      |
| 22                                   | Total.....                               | 63,120  | 123,313                         | 173,560                           | 864,913                         | 197,012                           | 21,074                          | 36,765                            | 6,704                           |
| 23                                   | Gross Sales or Revenue.....              | 37,495  | 63,681                          | 90,235                            | 147,859                         | 117,119                           | 2,547                           | 32,660                            | 5,060                           |
| 24                                   | Current Year Profit or Loss.....         | 3,655   | <b>3,881</b>                    | 9,911                             | <b>7,893</b>                    | 21,696                            | <b>295</b>                      | 3,567                             | <b>283</b>                      |
| <b>Selected Revenues and Charges</b> |  |   |                                 |                                   |                                 |                                   |                                 |                                   |                                 |
| 25                                   | Rentals Received.....                    | 41  | 123                             | 26                                | 312                             | 86                                | 2                               | 29                                | 3                               |
| 26                                   | Bond Interest Received.....              | 148   | 34                              | 67                                | 454                             | 277                               | 18                              | 2                                 | —                               |
| 27                                   | Mortgage Interest Received.....          | —   | —                               | —                                 | 20                              | —                                 | —                               | —                                 | —                               |
| 28                                   | Foreign Dividends Received.....          | —   | —                               | 2                                 | 15                              | —                                 | —                               | 1                                 | —                               |
| 29                                   | Canadian Dividends Received.....         | 64  | 8                               | 634                               | 2,268                           | 91                                | —                               | 21                                | —                               |
| 30                                   | Stock Dividends Received.....            | 3   | —                               | 20                                | 3                               | —                                 | —                               | —                                 | —                               |
| 31                                   | Rentals Paid.....                        | 30  | 40                              | 263                               | 2,031                           | 307                               | 12                              | 61                                | 19                              |
| 32                                   | Bond Interest Paid.....                  | 370   | 289                             | 198                               | 1,708                           | 59                                | —                               | 98                                | 8                               |
| 33                                   | Mortgage Interest Paid.....              | —   | —                               | 544                               | 47                              | 10                                | —                               | 4                                 | 8                               |
| 34                                   | Charitable Donations.....                | 12  | 2                               | 25                                | 51                              | 187                               | —                               | 26                                | —                               |
| 35                                   | Pension Contributions.....               | 116   | 885                             | 49                                | 224                             | 576                               | —                               | 19                                | 2                               |
| 36                                   | Capital Cost Allowance.....              | 2,045   | 587                             | 7,999                             | 12,269                          | 9,600                             | 132                             | 2,281                             | 571                             |
| 37                                   | Depletion Charged.....                   | 436   | 654                             | 1,838                             | 2,195                           | 10,302                            | 21                              | 123                               | 15                              |
| 38                                   | Write-off Mine and Oil Development.....  | 13  | 21                              | 873                               | 33,473                          | 434                               | 683                             | —                                 | —                               |
| 39                                   | Cash Dividends Charged.....              | 487   | 62                              | 1,839                             | 2,206                           | 8,506                             | —                               | 498                               | —                               |
| 40                                   | Stock Dividends Charged.....             | 5   | 27                              | —                                 | —                               | —                                 | —                               | 5                                 | 90                              |
| 41                                   | Capital Expenditures.....                | 3,479   | 7,720                           | 17,067                            | 136,381                         | 17,681                            | 2,251                           | 3,350                             | 1,828                           |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

| Industrial Division: MINING, QUARRYING AND OIL WELLS—(Concluded) |                        |                                |                        |                                   |                                 |                                | Industrial Division: MANUFACTURING |                        |                          |                        |    |
|--|------------------------|--------------------------------|------------------------|-----------------------------------|---------------------------------|--------------------------------|------------------------------------|------------------------|--------------------------|------------------------|----|
| Mining<br>Unclassified   |                        | Mineral and<br>Oil Prospecting |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Slaughtering and<br>Meat Packing   |                        | Dairy Products           |                        |    |
| Profit<br>Com-<br>panies   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies       | Loss<br>Com-<br>panies |                                   |                                 |                                | Profit<br>Com-<br>panies           | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |    |
| 5  | 141                    | 40                             | 41                     | 493                               | 1,095                           | 1,588                          | 91                                 | 26                     | 145                      | 62                     | 1  |
| 233  | \$ 3,436               | \$ 1,343                       | \$ 803                 | \$ 110,601                        | \$ 72,319                       | \$ 182,920                     | \$ 3,221                           | \$ 85                  | \$ 7,570                 | \$ 41                  | 2  |
| 50   | 275                    | 20                             | 388                    | 81,524                            | 36,949                          | 118,473                        | 7,041                              | 19                     | 1,711                    | 7                      | 3  |
| 373  | 6,111                  | 304                            | 8,186                  | 64,837                            | 132,506                         | 197,343                        | 1,645                              | 30                     | 1,775                    | 185                    | 4  |
| 115  | 1,514                  | 3,430                          | 1,038                  | 61,338                            | 68,549                          | 129,887                        | 33,308                             | 457                    | 9,552                    | 538                    | 5  |
| 48   | 356                    | 113                            | 207                    | 170,221                           | 66,287                          | 236,508                        | 61,933                             | 694                    | 24,755                   | 897                    | 6  |
| 1,049  | 42,573                 | 18                             | 4,059                  | 236,449                           | 511,600                         | 748,049                        | 2,192                              | 68                     | 2,452                    | 316                    | 7  |
| 103  | 4,517                  | 6,551                          | 1,925                  | 799,837                           | 497,451                         | 1,297,288                      | 108,953                            | 1,374                  | 67,241                   | 3,641                  | 8  |
| 84   | 1,444                  | 704                            | 1,762                  | 227,118                           | 285,627                         | 512,745                        | 9,755                              | 30                     | 3,042                    | —                      | 9  |
| 42   | 23,391                 | 462                            | 6,594                  | 50,295                            | 409,948                         | 460,243                        | 3,201                              | 132                    | 2,365                    | 259                    | 10 |
| 2,097  | 83,617                 | 12,945                         | 24,962                 | 1,802,220                         | 2,081,236                       | 3,883,456                      | 231,249                            | 2,889                  | 120,463                  | 5,884                  | 11 |
| 19   | 466                    | 654                            | 1,481                  | 14,784                            | 37,798                          | 52,582                         | 18,864                             | 782                    | 2,438                    | 1,121                  | 12 |
| 107  | 1,954                  | 1,843                          | 790                    | 77,979                            | 79,870                          | 157,849                        | 23,118                             | 399                    | 11,031                   | 914                    | 13 |
| 3  | —                      | 712                            | 2                      | 45,106                            | 1,315                           | 46,421                         | 10,328                             | —                      | 3,091                    | 6                      | 14 |
| —  | 4,051                  | 1,134                          | 4,218                  | 34,095                            | 307,629                         | 341,724                        | 5,714                              | 433                    | 8,433                    | 460                    | 15 |
| —  | 737                    | 255                            | 90                     | 62,579                            | 310,318                         | 372,897                        | 8,027                              | 203                    | 9,428                    | 341                    | 16 |
| —  | —                      | —                              | 1                      | 15,356                            | 1,581                           | 16,937                         | 2                                  | —                      | 629                      | —                      | 17 |
| 54   | 73                     | 3,356                          | 525                    | 531,751                           | 200,045                         | 731,796                        | 63,688                             | 479                    | 34,879                   | 1,319                  | 18 |
| 1,812  | 78,283                 | 2,409                          | 14,999                 | 373,545                           | 1,133,244                       | 1,506,789                      | 26,523                             | 757                    | 18,344                   | 1,567                  | 19 |
| 135  | 5,860                  | 2,906                          | 4,094                  | 664,688                           | 250,966                         | 915,654                        | 75,353                             | 230                    | 32,488                   | 721                    | 20 |
| 33   | 7,807                  | 324                            | 1,238                  | 17,663                            | 241,530                         | 259,193                        | 368                                | 394                    | 298                      | 565                    | 21 |
| 2,097  | 83,617                 | 12,945                         | 24,962                 | 1,802,220                         | 2,081,236                       | 3,883,456                      | 231,249                            | 2,889                  | 120,463                  | 5,884                  | 22 |
| 820  | 667                    | 19,257                         | 2,233                  | 945,789                           | 324,728                         | 1,270,517                      | 915,063                            | 15,012                 | 262,597                  | 13,352                 | 23 |
| 27   | 171                    | 2,191                          | 220                    | 144,808                           | 19,604                          | 125,204                        | 21,609                             | 322                    | 11,316                   | 313                    | 24 |
| —  | —                      | 10                             | 3                      | 599                               | 531                             | 1,130                          | 89                                 | 5                      | 76                       | 21                     | 25 |
| 2  | 8                      | 1                              | 12                     | 2,419                             | 1,492                           | 3,911                          | 15                                 | —                      | 77                       | 4                      | 26 |
| —  | —                      | —                              | —                      | 2                                 | 20                              | 22                             | 1                                  | —                      | 13                       | —                      | 27 |
| —  | —                      | —                              | 3                      | 1,219                             | 40                              | 1,259                          | —                                  | —                      | 2                        | —                      | 28 |
| 13   | 18                     | —                              | 23                     | 11,118                            | 5,856                           | 16,974                         | 361                                | —                      | 56                       | 6                      | 29 |
| —  | —                      | —                              | —                      | 23                                | 8                               | 31                             | —                                  | —                      | —                        | —                      | 30 |
| 7  | 40                     | 92                             | 63                     | 1,888                             | 2,400                           | 4,288                          | 252                                | 23                     | 364                      | 39                     | 31 |
| —  | 12                     | 10                             | 1                      | 1,795                             | 6,871                           | 8,666                          | 273                                | 4                      | 276                      | —                      | 32 |
| —  | —                      | —                              | —                      | 558                               | 63                              | 621                            | 39                                 | 6                      | 49                       | 6                      | 33 |
| —  | —                      | 6                              | —                      | 993                               | 116                             | 1,109                          | 143                                | —                      | 83                       | —                      | 34 |
| —  | —                      | 19                             | 7                      | 6,324                             | 1,215                           | 7,539                          | 2,005                              | —                      | 685                      | 1                      | 35 |
| 6  | 23                     | 1,087                          | 275                    | 58,446                            | 20,067                          | 78,513                         | 5,698                              | 93                     | 4,566                    | 311                    | 36 |
| —  | —                      | —                              | 24                     | 62,393                            | 10,174                          | 72,567                         | —                                  | —                      | —                        | —                      | 37 |
| —  | 350                    | —                              | 50                     | 4,353                             | 41,143                          | 45,496                         | —                                  | —                      | —                        | —                      | 38 |
| —  | —                      | 125                            | 3                      | 113,665                           | 11,902                          | 125,567                        | 2,572                              | —                      | 2,173                    | 4                      | 39 |
| —  | —                      | —                              | —                      | 10                                | 117                             | 127                            | 337                                | —                      | 426                      | —                      | 40 |
| 27   | 8,207                  | 1,302                          | 3,215                  | 99,307                            | 266,199                         | 365,506                        | 9,457                              | 122                    | 9,337                    | 666                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: MANUFACTURING—(Continued) |                |  |                |                     |                |                  |                |
|--------------------------------------|--|--|----------------|--|----------------|---------------------|----------------|------------------|----------------|
|                                      |  | Canned and Cured Fish                          |                | Canned and Preserved Fruits and Vegetables |                | Grain Mill Products |                | Bakery Products  |                |
|                                      |  | Profit Companies                               | Loss Companies | Profit Companies                           | Loss Companies | Profit Companies    | Loss Companies | Profit Companies | Loss Companies |
| 1                                    | Number of Companies.....                 | 49   | 71             | 115  | 39             | 110                 | 39             | 170              | 57             |
| <b>Assets</b>                        |  |  |                |  |                |                     |                |                  |                |
| 2                                    | Cash.....                                | \$ 885   | \$ 2,103       | \$ 3,949                                   | \$ 51          | \$ 3,594            | \$ 523         | \$ 6,854         | \$ 520         |
| 3                                    | Government Securities.....               | 208  | 144            | 5,356                                      | 84             | 747                 | 186            | 3,451            | 81             |
| 4                                    | Other Securities.....                    | 939  | 1,246          | 7,335                                      | 64             | 3,118               | 183            | 1,509            | 164            |
| 5                                    | Receivables.....                         | 2,795  | 10,413         | 12,776                                     | 759            | 38,683              | 4,444          | 10,697           | 870            |
| 6                                    | Inventories.....                         | 5,204  | 28,964         | 57,157                                     | 3,996          | 61,376              | 8,135          | 13,988           | 1,118          |
| 7                                    | Land.....                                | 188  | 848            | 1,252                                      | 146            | 4,200               | 223            | 2,944            | 327            |
| 8                                    | Buildings and Equipment.....             | 7,633  | 52,152         | 62,409                                     | 3,676          | 82,875              | 10,540         | 96,821           | 6,034          |
| 9                                    | Investment in Subsidiaries.....          | 1,147  | 10,923         | 4,245                                      | 242            | 18,595              | 507            | 36,816           | 211            |
| 10                                   | Other Assets.....                        | 483  | 2,952          | 5,987                                      | 441            | 3,916               | 323            | 3,591            | 409            |
| 11                                   | Total.....                               | 19,482   | 109,745        | 160,466                                    | 9,459          | 217,104             | 25,064         | 176,671          | 9,734          |
| <b>Liabilities and Capital</b>       |  |  |                |  |                |                     |                |                  |                |
| 12                                   | Bank Loans.....                          | 2,953  | 19,692         | 15,464                                     | 2,940          | 34,296              | 746            | 3,024            | 668            |
| 13                                   | Payables.....                            | 1,680  | 6,539          | 10,258                                     | 972            | 16,023              | 1,263          | 13,611           | 1,147          |
| 14                                   | Tax Liabilities.....                     | 322  | 163            | 3,885                                      | 16             | 4,313               | 20             | 2,936            | 25             |
| 15                                   | Other Liabilities.....                   | 2,360  | 5,320          | 8,700                                      | 1,039          | 9,344               | 4,206          | 8,010            | 1,501          |
| 16                                   | Funded Debt.....                         | 377  | 13,834         | 7,971                                      | 1,286          | 14,808              | 224            | 21,425           | 894            |
| 17                                   | Liability Reserves.....                  | 2  | 16             | 243  | —              | 412                 | —              | —                | —              |
| 18                                   | Depreciation and Depletion Reserves..... | 4,082  | 28,453         | 37,566                                     | 774            | 43,759              | 5,576          | 44,122           | 2,395          |
| 19                                   | Capital Stock.....                       | 3,246  | 18,057         | 30,355                                     | 2,062          | 44,375              | 7,094          | 44,546           | 2,813          |
| 20                                   | Surplus.....                             | 4,648  | 20,146         | 46,294                                     | 754            | 50,111              | 6,235          | 39,584           | 1,119          |
| 21                                   | Less <i>Deficit</i> .....                | <i>188</i>                                     | <i>2,475</i>   | <i>270</i>                                 | <i>384</i>     | <i>337</i>          | <i>300</i>     | <i>587</i>       | <i>828</i>     |
| 22                                   | Total.....                               | 19,482   | 109,745        | 160,466                                    | 9,459          | 217,104             | 25,064         | 176,671          | 9,734          |
| 23                                   | Gross Sales or Revenue.....              | 31,871   | 87,494         | 173,425                                    | 11,592         | 480,062             | 43,137         | 246,193          | 21,778         |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 1,353  | <i>4,533</i>   | 11,735                                     | <i>416</i>     | 14,477              | <i>422</i>     | 11,454           | <i>403</i>     |
| <b>Selected Revenues and Charges</b> |  |  |                |  |                |                     |                |                  |                |
| 25                                   | Rentals Received.....                    | 48   | 94             | 46   | 10             | 305                 | 18             | 404              | 20             |
| 26                                   | Bond Interest Received.....              | 8  | 9              | 4  | —              | 21                  | 4              | 12               | 1              |
| 27                                   | Mortgage Interest Received.....          | —  | 10             | —  | —              | 12                  | —              | 6                | —              |
| 28                                   | Foreign Dividends Received.....          | 4  | —              | —  | —              | 5                   | —              | 84               | 1              |
| 29                                   | Canadian Dividends Received.....         | 482  | 564            | 345  | 1              | 1,354               | 1              | 1,306            | 2              |
| 30                                   | Stock Dividends Received.....            | —  | —              | —  | —              | —                   | —              | —                | —              |
| 31                                   | Rentals Paid.....                        | 107  | 130            | 273  | 33             | 503                 | 21             | 1,697            | 846            |
| 32                                   | Bond Interest Paid.....                  | 1  | 252            | 238  | 5              | 524                 | —              | 664              | 1              |
| 33                                   | Mortgage Interest Paid.....              | 2  | 17             | 23   | 7              | 283                 | 5              | 29               | 14             |
| 34                                   | Charitable Donations.....                | 11   | 36             | 43   | —              | 149                 | 5              | 189              | 2              |
| 35                                   | Pension Contributions.....               | 14   | 78             | 495  | 4              | 760                 | 93             | 1,021            | 9              |
| 36                                   | Capital Cost Allowance.....              | 580  | 3,395          | 3,114                                      | 419            | 3,889               | 300            | 7,691            | 247            |
| 37                                   | Depletion Charged.....                   | 9  | 7              | —  | —              | —                   | —              | —                | —              |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —              | —  | —              | —                   | —              | —                | —              |
| 39                                   | Cash Dividends Charged.....              | 2,558  | 602            | 1,100                                      | 2              | 3,534               | 11             | 3,315            | 7              |
| 40                                   | Stock Dividends Charged.....             | —  | —              | 12   | —              | 82                  | —              | 315              | —              |
| 41                                   | Capital Expenditures.....                | 808  | 4,327          | 2,402                                      | 410            | 5,627               | 632            | 10,852           | 532            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes

## 1953 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                     |                |                  |                |                     |                |                   |                |  |                |    |
|--|----------------|---------------------|----------------|------------------|----------------|---------------------|----------------|-------------------|----------------|--|----------------|----|
| Carbonated Beverages                           |                | Alcoholic Beverages |                | Confectionery    |                | Miscellaneous Foods |                | Group 1-Sub-Total |                | Tobacco and Tobacco Products Group 2-Sub-Total |                |    |
| Profit Companies                               | Loss Companies | Profit Companies    | Loss Companies | Profit Companies | Loss Companies | Profit Companies    | Loss Companies | Profit Companies  | Loss Companies | Profit Companies                               | Loss Companies |    |
| 138  | 43             | 86                  | 9              | 62               | 35             | 109                 | 38             | 1,075             | 419            | 20   | 5              | 1  |
| \$ 4,765                                       | \$ 154         | \$ 13,280           | \$ 1,592       | \$ 2,976         | \$ 154         | \$ 14,793           | \$ 26          | \$ 61,887         | \$ 5,249       | \$ 15,985                                      | \$ 18          | 2  |
| 1,565  | 14             | 8,760               | 952            | 920              | 56             | 6,184               | 7              | 35,943            | 1,550          | 9,927  | —              | 3  |
| 4,139  | 79             | 16,255              | 576            | 1,868            | 163            | 15,988              | 6              | 54,571            | 2,696          | 6,651  | 1              | 4  |
| 4,649  | 240            | 28,100              | 2,431          | 9,966            | 1,181          | 22,761              | 619            | 173,287           | 21,952         | 22,063   | 49             | 5  |
| 7,877  | 657            | 132,835             | 7,542          | 14,148           | 2,422          | 56,806              | 1,398          | 436,079           | 55,823         | 49,583   | 88             | 6  |
| 2,084  | 55             | 6,326               | 2,006          | 1,250            | 344            | 4,263               | 116            | 27,151            | 4,449          | 817  | 20             | 7  |
| 39,397   | 2,601          | 182,649             | 25,469         | 34,202           | 8,087          | 110,794             | 2,572          | 792,974           | 116,146        | 28,164   | 273            | 8  |
| 9,694  | 772            | 43,121              | 11,720         | 6,555            | 1,871          | 22,244              | 170            | 155,214           | 26,446         | 57,417   | 1,348          | 9  |
| 3,604  | 547            | 13,484              | 336            | 2,572            | 226            | 3,995               | 455            | 43,198            | 6,080          | 39,060   | 48             | 10 |
| 77,774   | 5,119          | 444,810             | 52,624         | 74,457           | 14,504         | 257,828             | 5,369          | 1,780,304         | 240,391        | 229,667  | 1,845          | 11 |
| 1,340  | 652            | 7,459               | 374            | 2,940            | 658            | 8,780               | 997            | 97,558            | 28,630         | 20,325   | 24             | 12 |
| 4,841  | 633            | 15,991              | 1,086          | 5,417            | 1,457          | 13,942              | 828            | 115,912           | 15,238         | 5,625  | 191            | 13 |
| 5,043  | 69             | 26,235              | 905            | 2,588            | 370            | 7,874               | 111            | 66,615            | 1,685          | 19,030   | 12             | 14 |
| 6,768  | 940            | 95,580              | 3,312          | 4,934            | 1,405          | 7,948               | 706            | 157,791           | 19,322         | 13,221   | 8              | 15 |
| 2,280  | 295            | 12,789              | 7,010          | 1,936            | 1,167          | 11,708              | 785            | 90,749            | 26,039         | 24,523   | 82             | 16 |
| 4  | —              | 455                 | —              | 17               | —              | 438                 | —              | 2,202             | 16             | 3,189  | —              | 17 |
| 16,344   | 860            | 86,912              | 10,084         | 17,550           | 3,688          | 62,333              | 703            | 411,235           | 54,331         | 20,018   | 121            | 18 |
| 13,461   | 1,841          | 69,850              | 10,283         | 11,666           | 3,186          | 56,018              | 1,659          | 318,384           | 49,319         | 78,792   | 1,397          | 19 |
| 28,461   | 349            | 129,576             | 19,738         | 27,428           | 3,116          | 89,203              | 311            | 523,146           | 52,719         | 44,956   | 120            | 20 |
| 768  | 520            | 37                  | 168            | 19               | 543            | 416                 | 731            | 3,288             | 6,908          | 12   | 110            | 21 |
| 77,774   | 5,119          | 444,810             | 52,624         | 74,457           | 14,504         | 257,828             | 5,369          | 1,780,304         | 240,391        | 229,667  | 1,845          | 22 |
| 78,899   | 4,445          | 406,359             | 23,098         | 90,738           | 15,007         | 330,220             | 8,818          | 3,015,427         | 243,733        | 172,318  | 1,172          | 23 |
| 15,615   | 268            | 80,074              | 886            | 7,972            | 468            | 27,026              | 348            | 202,631           | 8,379          | 26,925   | 63             | 24 |
| 106  | 5              | 539                 | —              | 66               | 56             | 136                 | 29             | 1,815             | 258            | 8  | 10             | 25 |
| 21   | —              | 263                 | 15             | 41               | —              | 160                 | —              | 622               | 33             | 11   | —              | 26 |
| 1  | —              | 17                  | —              | —                | —              | 1                   | —              | 51                | 10             | —  | —              | 27 |
| —  | —              | 18                  | —              | 2                | —              | 27                  | —              | 142               | 1              | —  | —              | 28 |
| 10   | —              | 590                 | 12             | 136              | 1              | 2,408               | —              | 7,048             | 587            | 2,083  | —              | 29 |
| —  | —              | —                   | —              | —                | —              | —                   | —              | —                 | —              | —  | —              | 30 |
| 373  | 47             | 480                 | 8              | 666              | 284            | 578                 | 49             | 5,293             | 1,480          | 82   | —              | 31 |
| 53   | 6              | 577                 | 237            | 44               | 12             | 262                 | 1              | —2,912            | 518            | 721  | —              | 32 |
| 23   | 1              | 12                  | 1              | 23               | 37             | 207                 | 3              | —690              | 97             | 10   | 2              | 33 |
| 42   | —              | 1,399               | 52             | 80               | 2              | 367                 | 1              | 2,506             | 98             | 767  | —              | 34 |
| 427  | 8              | 1,343               | 324            | 339              | 23             | 703                 | —              | 7,792             | 540            | 621  | 79             | 35 |
| 2,579  | 150            | 10,077              | 1,919          | 2,133            | 387            | 5,703               | 235            | 46,030            | 7,456          | 1,642  | —              | 36 |
| —  | —              | —                   | —              | —                | —              | —                   | —              | 9                 | 7              | —  | —              | 37 |
| —  | —              | —                   | —              | —                | —              | —                   | —              | —                 | —              | —  | —              | 38 |
| 5,682  | 1              | 20,721              | 694            | 1,280            | 301            | 7,557               | 4              | 50,492            | 1,626          | 6,564  | —              | 39 |
| 2  | —              | 43                  | —              | 142              | —              | 1,106               | —              | 2,465             | —              | —  | —              | 40 |
| 5,950  | 513            | 18,236              | 4,549          | 3,889            | 328            | 10,143              | 896            | 76,701            | 12,975         | 3,005  | 19             | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 7—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Industrial Classes**  
**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: MANUFACTURING—(Continued) |                        |                          |                        |                           |                        |                          |                        |
|--------------------------------------|--|--|------------------------|--------------------------|------------------------|---------------------------|------------------------|--------------------------|------------------------|
|                                      |  | Rubber Products<br>Group 3-Sub-Total           |                        | Boots and Shoes          |                        | Other Leather<br>Products |                        | Group 4-Sub-Total        |                        |
|                                      |  | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 36   | 14                     | 152                      | 44                     | 114                       | 78                     | 266                      | 122                    |
| <b>Assets</b>                        |  |  |                        |                          |                        |                           |                        |                          |                        |
| 2                                    | Cash.....                                | \$ 7,602                                       | \$ 145                 | \$ 3,402                 | \$ 111                 | \$ 1,615                  | \$ 276                 | \$ 5,017                 | \$ 387                 |
| 3                                    | Government Securities.....               | 161  | —                      | 1,377                    | 120                    | 562                       | 281                    | 1,939                    | 401                    |
| 4                                    | Other Securities.....                    | 1,214  | 13                     | 1,047                    | 359                    | 2,476                     | 176                    | 3,523                    | 535                    |
| 5                                    | Receivables.....                         | 35,733   | 279                    | 16,376                   | 1,910                  | 8,872                     | 3,344                  | 25,248                   | 5,254                  |
| 6                                    | Inventories.....                         | 69,128   | 795                    | 23,173                   | 3,960                  | 18,931                    | 7,942                  | 42,104                   | 11,902                 |
| 7                                    | Land.....                                | 3,326  | 38                     | 745                      | 111                    | 465                       | 320                    | 1,210                    | 431                    |
| 8                                    | Buildings and Equipment.....             | 114,011  | 2,632                  | 19,884                   | 3,799                  | 16,569                    | 11,550                 | 36,453                   | 15,349                 |
| 9                                    | Investment in Subsidiaries.....          | 8,191  | —                      | 3,365                    | 87                     | 4,278                     | 681                    | 7,643                    | 768                    |
| 10                                   | Other Assets.....                        | 3,333  | 176                    | 2,258                    | 402                    | 1,105                     | 1,224                  | 3,363                    | 1,626                  |
| 11                                   | Total.....                               | 242,699  | 4,078                  | 71,627                   | 10,859                 | 54,873                    | 25,794                 | 126,500                  | 36,653                 |
| <b>Liabilities and Capital</b>       |  |  |                        |                          |                        |                           |                        |                          |                        |
| 12                                   | Bank Loans.....                          | 2,441  | 172                    | 8,266                    | 2,927                  | 7,677                     | 4,258                  | 15,943                   | 7,185                  |
| 13                                   | Payables.....                            | 22,961   | 445                    | 10,054                   | 1,386                  | 4,641                     | 1,772                  | 14,695                   | 3,158                  |
| 14                                   | Tax Liabilities.....                     | 6,606  | 3                      | 1,971                    | 76                     | 787                       | 127                    | 2,758                    | 203                    |
| 15                                   | Other Liabilities.....                   | 28,257   | 1,251                  | 2,378                    | 886                    | 2,481                     | 1,176                  | 4,859                    | 2,062                  |
| 16                                   | Funded Debt.....                         | 14,142   | 1,089                  | 6,967                    | 634                    | 2,210                     | 1,082                  | 9,177                    | 1,716                  |
| 17                                   | Liability Reserves.....                  | 375  | —                      | 14                       | 8                      | 96                        | 35                     | 110                      | 43                     |
| 18                                   | Depreciation and Depletion Reserves..... | 72,259   | 480                    | 11,063                   | 1,842                  | 9,749                     | 6,403                  | 20,812                   | 8,245                  |
| 19                                   | Capital Stock.....                       | 43,720   | 594                    | 12,126                   | 2,272                  | 10,825                    | 9,742                  | 22,951                   | 12,014                 |
| 20                                   | Surplus.....                             | 52,018   | 725                    | 19,076                   | 1,389                  | 16,469                    | 2,289                  | 35,545                   | 3,678                  |
| 21                                   | Less <i>Deficit</i> .....                | <i>80</i>                                      | <i>681</i>             | <i>288</i>               | <i>561</i>             | <i>62</i>                 | <i>1,090</i>           | <i>350</i>               | <i>1,651</i>           |
| 22                                   | Total.....                               | 242,699  | 4,078                  | 71,627                   | 10,859                 | 54,873                    | 25,794                 | 126,500                  | 36,653                 |
| 23                                   | Gross Sales or Revenue.....              | 295,051  | 2,414                  | 116,000                  | 14,041                 | 73,210                    | 21,551                 | 189,210                  | 35,592                 |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 23,627   | 277                    | 5,303                    | <i>499</i>             | 2,767                     | <i>1,400</i>           | 8,070                    | <i>1,899</i>           |
| <b>Selected Revenues and Charges</b> |  |  |                        |                          |                        |                           |                        |                          |                        |
| 25                                   | Rentals Received.....                    | 66   | 1                      | 259                      | 21                     | 87                        | 64                     | 346                      | 85                     |
| 26                                   | Bond Interest Received.....              | 2  | —                      | 30                       | 4                      | 21                        | 3                      | 51                       | 7                      |
| 27                                   | Mortgage Interest Received.....          | 2  | 1                      | —                        | —                      | —                         | —                      | —                        | —                      |
| 28                                   | Foreign Dividends Received.....          | —  | —                      | 8                        | —                      | 3                         | —                      | 11                       | —                      |
| 29                                   | Canadian Dividends Received.....         | 165  | —                      | 47                       | —                      | 158                       | 2                      | 205                      | 2                      |
| 30                                   | Stock Dividends Received.....            | —  | —                      | —                        | —                      | —                         | —                      | —                        | —                      |
| 31                                   | Rentals Paid.....                        | 1,058  | 17                     | 849                      | 80                     | 403                       | 205                    | 1,252                    | 285                    |
| 32                                   | Bond Interest Paid.....                  | 406  | 1                      | 223                      | 10                     | 62                        | 4                      | 285                      | 14                     |
| 33                                   | Mortgage Interest Paid.....              | 2  | 2                      | 12                       | 4                      | 5                         | 11                     | 17                       | 15                     |
| 34                                   | Charitable Donations.....                | 153  | —                      | 80                       | 8                      | 36                        | 6                      | 116                      | 14                     |
| 35                                   | Pension Contributions.....               | 431  | —                      | 98                       | 21                     | 120                       | 5                      | 218                      | 26                     |
| 36                                   | Capital Cost Allowance.....              | 8,607  | 51                     | 1,016                    | 165                    | 937                       | 137                    | 1,953                    | 302                    |
| 37                                   | Depletion Charged.....                   | —  | —                      | —                        | —                      | —                         | —                      | —                        | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                      | 2                        | —                      | —                         | 6                      | 2                        | 6                      |
| 39                                   | Cash Dividends Charged.....              | 5,091  | —                      | 431                      | 3                      | 689                       | 48                     | 1,120                    | 51                     |
| 40                                   | Stock Dividends Charged.....             | 59   | —                      | 76                       | —                      | 84                        | —                      | 160                      | —                      |
| 41                                   | Capital Expenditures.....                | 15,218   | 1,727                  | 1,345                    | 252                    | 1,106                     | 480                    | 2,451                    | 732                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                  |                |                                |                |                   |                |                     |                |                  |                |    |
|--|----------------|------------------|----------------|--------------------------------|----------------|-------------------|----------------|---------------------|----------------|------------------|----------------|----|
| Cotton Goods                                   |                | Woollen Goods    |                | Miscellaneous Textile Products |                | Group 5-Sub-Total |                | Children's Clothing |                | Men's Clothing   |                |    |
| Profit Companies                               | Loss Companies | Profit Companies | Loss Companies | Profit Companies               | Loss Companies | Profit Companies  | Loss Companies | Profit Companies    | Loss Companies | Profit Companies | Loss Companies |    |
| 49   | 29             | 58               | 37             | 236                            | 101            | 343               | 167            | 84                  | 18             | 248              | 106            | 1  |
| \$ 4,690                                       | \$ 118         | \$ 2,673         | \$ 141         | \$ 8,506                       | \$ 1,111       | \$ 15,869         | \$ 1,370       | \$ 593              | \$ 35          | \$ 1,898         | \$ 185         | 2  |
| 2,271  | 8,967          | 898              | 107            | 11,554                         | 212            | 14,723            | 9,286          | 229                 | 12             | 577              | 167            | 3  |
| 2,753  | 1,985          | 1,026            | 194            | 9,799                          | 1,053          | 13,578            | 3,232          | 79                  | —              | 657              | 121            | 4  |
| 12,723   | 10,334         | 6,918            | 2,578          | 29,128                         | 6,233          | 48,769            | 19,145         | 4,290               | 288            | 29,452           | 4,402          | 5  |
| 38,350   | 28,867         | 21,550           | 7,692          | 61,735                         | 12,700         | 121,635           | 49,259         | 5,255               | 495            | 39,177           | 7,364          | 6  |
| 1,801  | 1,695          | 393              | 259            | 2,363                          | 394            | 4,557             | 2,348          | 71                  | —              | 696              | 104            | 7  |
| 85,947   | 67,985         | 37,926           | 16,074         | 165,144                        | 29,838         | 289,017           | 113,897        | 3,107               | 253            | 20,290           | 4,801          | 8  |
| 13,591   | 13,455         | 1,519            | 3,121          | 12,110                         | 1,562          | 27,220            | 18,138         | 281                 | —              | 1,203            | 544            | 9  |
| 1,874  | 945            | 991              | 667            | 4,040                          | 1,801          | 6,905             | 3,413          | 396                 | 70             | 2,104            | 1,185          | 10 |
| 164,000  | 134,351        | 73,894           | 30,833         | 304,379                        | 54,904         | -542,273          | 220,088        | 14,301              | 1,153          | 96,054           | 18,873         | 11 |
| 4,508  | 5,767          | 7,673            | 2,990          | 9,453                          | 6,997          | 21,634            | 15,754         | 2,527               | 198            | 21,759           | 4,077          | 12 |
| 8,796  | 6,613          | 7,156            | 2,591          | 15,213                         | 5,862          | 31,165            | 15,066         | 3,035               | 291            | 13,734           | 2,557          | 13 |
| 2,610  | 490            | 1,290            | 41             | 5,454                          | 204            | 9,354             | 735            | 339                 | 14             | 2,074            | 138            | 14 |
| 3,502  | 7,104          | 1,799            | 4,868          | 8,145                          | 4,693          | 13,446            | 16,665         | 500                 | 128            | 5,549            | 1,434          | 15 |
| 9,560  | 15,373         | 5,337            | 2,799          | 16,121                         | 1,943          | 31,018            | 20,115         | 100                 | —              | 2,965            | 539            | 16 |
| 473  | 606            | 2                | 2              | 1,528                          | 62             | 2,003             | 670            | 4                   | —              | 5                | —              | 17 |
| 59,236   | 46,645         | 23,895           | 9,387          | 91,407                         | 14,131         | -174,538          | 70,163         | 1,475               | 92             | 10,623           | 2,279          | 18 |
| 23,547   | 28,524         | 13,160           | 5,710          | 78,372                         | 14,183         | 115,079           | 48,417         | 3,135               | 388            | 18,454           | 5,426          | 19 |
| 51,772   | 23,583         | 14,383           | 5,464          | 79,986                         | 9,597          | 146,141           | 38,644         | 3,239               | 135            | 21,258           | 3,353          | 20 |
| <b>4</b>                                       | <b>354</b>     | <b>801</b>       | <b>3,019</b>   | <b>1,300</b>                   | <b>2,768</b>   | <b>2,105</b>      | <b>6,141</b>   | <b>53</b>           | <b>93</b>      | <b>367</b>       | <b>930</b>     | 21 |
| 164,000  | 134,351        | 73,894           | 30,833         | 304,379                        | 54,904         | 542,273           | 220,088        | 14,301              | 1,153          | 96,054           | 18,873         | 22 |
| 163,853  | 85,317         | 74,189           | 23,075         | 253,680                        | 43,352         | -491,722          | 151,744        | 31,892              | 2,195          | 181,803          | 29,849         | 23 |
| 8,637  | <b>2,595</b>   | 4,150            | <b>2,468</b>   | 20,592                         | <b>4,030</b>   | 33,379            | <b>9,093</b>   | 820                 | <b>76</b>      | 5,582            | <b>960</b>     | 24 |
| 38   | 61             | 35               | 20             | 193                            | 39             | 266               | 120            | 51                  | 1              | 203              | 139            | 25 |
| 82   | 239            | 23               | —              | 314                            | 6              | 419               | 245            | 2                   | —              | 8                | 3              | 26 |
| —  | —              | —                | —              | 3                              | —              | 3                 | —              | 2                   | —              | 3                | 2              | 27 |
| —  | 35             | —                | —              | 112                            | 8              | 112               | 43             | —                   | —              | —                | —              | 28 |
| 303  | 474            | 40               | 20             | 1,524                          | 22             | 1,867             | 516            | —                   | —              | 211              | 3              | 29 |
| 1  | —              | —                | —              | 3                              | —              | 4                 | —              | —                   | —              | —                | —              | 30 |
| 249  | 75             | 134              | 70             | 983                            | 248            | 1,366             | 393            | 441                 | 48             | 1,572            | 394            | 31 |
| 379  | 565            | 190              | 12             | 413                            | 38             | 982               | 615            | —                   | —              | 53               | 22             | 32 |
| 9  | 4              | 35               | 2              | 41                             | 47             | 85                | 53             | 5                   | —              | 17               | 1              | 33 |
| 152  | 8              | 85               | 9              | 253                            | 13             | 490               | 30             | 25                  | 1              | 215              | 27             | 34 |
| 555  | 786            | 151              | 12             | 442                            | 34             | 1,148             | 832            | 14                  | —              | 285              | 9              | 35 |
| 4,307  | 3,109          | 1,435            | 329            | 10,308                         | 979            | 16,050            | 4,417          | 282                 | 18             | 1,430            | 186            | 36 |
| —  | —              | —                | —              | —                              | —              | —                 | —              | —                   | —              | —                | —              | 37 |
| —  | —              | —                | —              | —                              | —              | —                 | —              | —                   | —              | —                | —              | 38 |
| 2,489  | 1,692          | 944              | 33             | 7,303                          | 128            | 10,736            | 1,853          | 219                 | —              | 340              | —              | 39 |
| 404  | —              | 1,145            | —              | 134                            | —              | 1,683             | —              | —                   | —              | 895              | —              | 40 |
| 5,639  | 3,175          | 2,352            | 659            | 15,521                         | 1,774          | 23,512            | 5,608          | 525                 | 59             | 2,210            | 330            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: MANUFACTURING—(Continued) |                        |                                     |                        |                          |                        |   |                        |
|--------------------------------------|--|--|------------------------|-------------------------------------|------------------------|--------------------------|------------------------|---|------------------------|
|                                      |  | Women's<br>Clothing                            |                        | Hosiery,<br>Knit Goods,<br>Lingerie |                        | Fur Goods                |                        | Custom Tailoring<br>and Miscellaneous<br>Clothing |                        |
|                                      |  | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies            | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                          | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 356  | 170                    | 141                                 | 83                     | 141                      | 79                     | 199   | 115                    |
| <b>Assets</b>                        |  |  |                        |                                     |                        |                          |                        |   |                        |
| 2                                    | Cash.....                                | \$ 2,800                                       | \$ 296                 | \$ 2,740                            | \$ 561                 | \$ 700                   | \$ 168                 | \$ 1,232  | \$ 344                 |
| 3                                    | Government Securities.....               | 1,335  | 408                    | 2,398                               | 217                    | 157                      | 31                     | 885   | 267                    |
| 4                                    | Other Securities.....                    | 739  | 146                    | 1,331                               | 700                    | 141                      | 125                    | 611   | 327                    |
| 5                                    | Receivables.....                         | 17,992   | 4,674                  | 13,761                              | 7,809                  | 7,087                    | 2,129                  | 10,431  | 3,158                  |
| 6                                    | Inventories.....                         | 20,038   | 5,988                  | 28,161                              | 20,469                 | 9,391                    | 2,882                  | 15,489  | 6,024                  |
| 7                                    | Land.....                                | 248  | 94                     | 745                                 | 429                    | 225                      | 101                    | 1,047   | 187                    |
| 8                                    | Buildings and Equipment.....             | 12,639   | 4,371                  | 50,420                              | 34,316                 | 4,786                    | 1,691                  | 13,420  | 5,376                  |
| 9                                    | Investment in Subsidiaries.....          | 2,697  | 146                    | 1,805                               | 3,664                  | 715                      | 63                     | 1,509   | 76                     |
| 10                                   | Other Assets.....                        | 1,366  | 505                    | 1,607                               | 914                    | 709                      | 384                    | 1,449   | 575                    |
| 11                                   | Total.....                               | 59,854   | 16,628                 | 102,968                             | 69,079                 | 23,911                   | 7,574                  | 46,073  | 16,334                 |
| <b>Liabilities and Capital</b>       |  |  |                        |                                     |                        |                          |                        |   |                        |
| 12                                   | Bank Loans.....                          | 7,085  | 3,847                  | 5,950                               | 11,762                 | 3,496                    | 1,710                  | 6,588   | 3,801                  |
| 13                                   | Payables.....                            | 12,038   | 3,510                  | 7,927                               | 5,315                  | 5,603                    | 1,915                  | 7,641   | 2,283                  |
| 14                                   | Tax Liabilities.....                     | 1,541  | 161                    | 1,802                               | 356                    | 487                      | 71                     | 913   | 75                     |
| 15                                   | Other Liabilities.....                   | 2,272  | 826                    | 4,075                               | 996                    | 1,664                    | 759                    | 2,533   | 1,091                  |
| 16                                   | Funded Debt.....                         | 498  | 492                    | 6,420                               | 8,252                  | 624                      | 314                    | 1,452   | 636                    |
| 17                                   | Liability Reserves.....                  | —  | —                      | 8                                   | 182                    | —                        | 3                      | —   | 28                     |
| 18                                   | Depreciation and Depletion Reserves..... | 6,952  | 2,214                  | 27,066                              | 20,017                 | 2,276                    | 585                    | 6,781   | 2,658                  |
| 19                                   | Capital Stock.....                       | 12,095   | 4,804                  | 17,853                              | 12,419                 | 4,493                    | 2,445                  | 7,459   | 4,450                  |
| 20                                   | Surplus.....                             | 17,512   | 2,685                  | 32,157                              | 10,601                 | 5,349                    | 770                    | 13,321  | 2,440                  |
| 21                                   | Less Deficit.....                        | <b>139</b>                                     | <b>1,911</b>           | <b>290</b>                          | <b>821</b>             | <b>81</b>                | <b>998</b>             | <b>615</b>  | <b>1,128</b>           |
| 22                                   | Total.....                               | 59,854   | 16,628                 | 102,968                             | 69,079                 | 23,911                   | 7,574                  | 46,073  | 16,334                 |
| 23                                   | Gross Sales or Revenue.....              | 138,701  | 32,471                 | 119,128                             | 59,839                 | 41,258                   | 10,801                 | 74,971  | 23,007                 |
| 24                                   | Current Year Profit or Loss.....         | 4,063  | <b>1,859</b>           | 6,397                               | <b>2,137</b>           | 1,097                    | <b>750</b>             | 2,564   | <b>1,086</b>           |
| <b>Selected Revenues and Charges</b> |  |  |                        |                                     |                        |                          |                        |   |                        |
| 25                                   | Rentals Received.....                    | 75   | 198                    | 48                                  | 66                     | 56                       | 8                      | 305   | 59                     |
| 26                                   | Bond Interest Received.....              | 20   | 8                      | 54                                  | 1                      | 1                        | —                      | 15  | 1                      |
| 27                                   | Mortgage Interest Received.....          | 2  | —                      | 4                                   | 2                      | —                        | 3                      | 2   | 1                      |
| 28                                   | Foreign Dividends Received.....          | —  | —                      | —                                   | 65                     | —                        | —                      | —   | —                      |
| 29                                   | Canadian Dividends Received.....         | 122  | 1                      | 48                                  | 543                    | 13                       | —                      | 15  | 1                      |
| 30                                   | Stock Dividends Received.....            | —  | —                      | —                                   | —                      | —                        | —                      | —   | 9                      |
| 31                                   | Rentals Paid.....                        | 1,743  | 665                    | 581                                 | 298                    | 543                      | 159                    | 1,014   | 418                    |
| 32                                   | Bond Interest Paid.....                  | —  | —                      | 156                                 | 325                    | —                        | —                      | 19  | —                      |
| 33                                   | Mortgage Interest Paid.....              | 11   | 19                     | 73                                  | 17                     | 18                       | 5                      | 34  | 4                      |
| 34                                   | Charitable Donations.....                | 183  | 31                     | 91                                  | 31                     | 47                       | 4                      | 109   | 9                      |
| 35                                   | Pension Contributions.....               | 102  | 15                     | 131                                 | 50                     | 34                       | 5                      | 67  | 16                     |
| 36                                   | Capital Cost Allowance.....              | 1,094  | 222                    | 3,195                               | 782                    | 328                      | 67                     | 850   | 260                    |
| 37                                   | Depletion Charged.....                   | —  | —                      | —                                   | —                      | —                        | —                      | —   | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                      | —                                   | —                      | —                        | —                      | —   | —                      |
| 39                                   | Cash Dividends Charged.....              | 142  | 22                     | 1,420                               | 226                    | 85                       | 2                      | 321   | 17                     |
| 40                                   | Stock Dividends Charged.....             | 277  | —                      | 1                                   | —                      | —                        | —                      | —   | 15                     |
| 41                                   | Capital Expenditures.....                | 1,835  | 287                    | 4,674                               | 3,436                  | 403                      | 188                    | 1,802   | 444                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                           |                |                  |                |                  |                |                             |                |                   |                |    |
|--|----------------|---------------------------|----------------|------------------|----------------|------------------|----------------|-----------------------------|----------------|-------------------|----------------|----|
| Group 6—Sub-Total                              |                | Plywood and Planing Mills |                | Sawmills         |                | Furniture        |                | Miscellaneous Wood Products |                | Group 7—Sub-Total |                |    |
| Profit Companies                               | Loss Companies | Profit Companies          | Loss Companies | Profit Companies | Loss Companies | Profit Companies | Loss Companies | Profit Companies            | Loss Companies | Profit Companies  | Loss Companies |    |
| 1,169  | 571            | 287                       | 102            | 369              | 197            | 308              | 114            | 189                         | 82             | 1,153             | 495            | 1  |
| 9,963  | \$ 1,589       | \$ 5,642                  | \$ 401         | \$ 20,847        | \$ 1,076       | \$ 5,075         | \$ 216         | \$ 3,719                    | \$ 153         | \$ 35,283         | \$ 1,846       | 2  |
| 5,581  | 1,102          | 1,661                     | 154            | 12,573           | 1,128          | 4,508            | 132            | 1,632                       | 61             | 20,374            | 1,475          | 3  |
| 3,558  | 1,419          | 2,973                     | 305            | 11,112           | 2,032          | 2,977            | 247            | 2,498                       | 433            | 19,560            | 3,017          | 4  |
| 83,013   | 22,460         | 26,926                    | 4,589          | 32,521           | 11,218         | 22,987           | 3,128          | 11,972                      | 1,966          | 94,406            | 20,901         | 5  |
| 117,511  | 43,222         | 40,950                    | 7,932          | 76,875           | 22,492         | 31,221           | 6,809          | 21,914                      | 2,925          | 170,960           | 40,158         | 6  |
| 3,032  | 915            | 7,320                     | 2,605          | 82,466           | 19,122         | 2,300            | 490            | 2,355                       | 302            | 94,441            | 22,519         | 7  |
| 104,662  | 50,808         | 63,163                    | 13,802         | 172,195          | 62,192         | 44,082           | 8,327          | 29,414                      | 7,466          | 308,854           | 91,787         | 8  |
| 8,210  | 4,493          | 8,550                     | 1,969          | 93,563           | 2,145          | 2,411            | 120            | 1,797                       | 1,378          | 106,321           | 5,612          | 9  |
| 7,631  | 3,633          | 3,720                     | 882            | 12,361           | 3,340          | 3,862            | 687            | 4,435                       | 803            | 24,378            | 5,712          | 10 |
| 343,161  | 129,641        | 160,905                   | 32,639         | 514,513          | 124,745        | 119,423          | 20,156         | 79,736                      | 15,487         | 874,577           | 193,027        | 11 |
| 47,405   | 25,395         | 15,534                    | 6,229          | 17,428           | 16,127         | 10,569           | 3,850          | 6,727                       | 2,558          | 50,258            | 28,764         | 12 |
| 49,978   | 15,871         | 16,756                    | 4,073          | 30,227           | 10,497         | 14,282           | 3,089          | 7,214                       | 1,615          | 68,479            | 19,274         | 13 |
| 7,156  | 815            | 4,414                     | 64             | 11,818           | 568            | 3,526            | 150            | 1,692                       | 51             | 21,450            | 833            | 14 |
| 16,593   | 5,234          | 13,519                    | 3,755          | 54,763           | 34,287         | 5,687            | 1,452          | 3,883                       | 1,559          | 77,852            | 41,053         | 15 |
| 12,059   | 10,233         | 3,731                     | 2,078          | 34,273           | 5,347          | 2,479            | 1,745          | 4,135                       | 1,595          | 44,618            | 10,765         | 16 |
| 17   | 213            | 5                         | 23             | 374              | 19             | 42               | —              | 98                          | —              | 519               | 42             | 17 |
| 55,173   | 27,845         | 34,762                    | 6,226          | 111,974          | 35,751         | 23,553           | 4,128          | 14,725                      | 2,958          | 185,014           | 49,063         | 18 |
| 63,489   | 29,932         | 23,570                    | 4,750          | 75,502           | 19,922         | 23,407           | 3,980          | 18,141                      | 4,583          | 140,620           | 33,235         | 19 |
| 92,836   | 19,984         | 49,325                    | 7,234          | 179,617          | 9,036          | 36,978           | 2,941          | 24,369                      | 1,646          | 290,289           | 20,857         | 20 |
| <b>1,545</b>                                   | <b>5,881</b>   | <b>711</b>                | <b>1,793</b>   | <b>1,463</b>     | <b>6,809</b>   | <b>1,100</b>     | <b>1,179</b>   | <b>1,248</b>                | <b>1,078</b>   | <b>4,522</b>      | <b>10,859</b>  | 21 |
| 343,161  | 129,641        | 160,905                   | 32,639         | 514,513          | 124,745        | 119,423          | 20,156         | 79,736                      | 15,487         | 874,577           | 193,027        | 22 |
| 587,753  | 158,162        | 228,397                   | 39,944         | 547,009          | 93,145         | 165,107          | 22,622         | 90,559                      | 15,037         | 1,031,072         | 170,748        | 23 |
| 20,523   | <b>6,868</b>   | 16,057                    | <b>2,074</b>   | 44,677           | <b>3,372</b>   | 11,083           | <b>896</b>     | 6,723                       | <b>658</b>     | 78,540            | <b>7,000</b>   | 24 |
| 738  | 471            | 133                       | 35             | 193              | 63             | 166              | 51             | 260                         | 88             | 752               | 237            | 25 |
| 100  | 13             | 44                        | 13             | 766              | 37             | 146              | 14             | 70                          | 3              | 1,026             | 67             | 26 |
| 13   | 8              | 9                         | —              | 21               | 1              | 8                | 3              | 2                           | 5              | 40                | 9              | 27 |
| —  | 65             | 3                         | —              | 36               | —              | 26               | 2              | —                           | —              | 65                | 2              | 28 |
| 409  | 548            | 150                       | 6              | 109              | 90             | 260              | 5              | 8                           | —              | 527               | 101            | 29 |
| —  | 9              | —                         | —              | —                | —              | —                | —              | —                           | —              | —                 | —              | 30 |
| 5,894  | 1,982          | 413                       | 89             | 1,283            | 165            | 883              | 233            | 438                         | 85             | 3,017             | 572            | 31 |
| 228  | 347            | 74                        | 28             | 1,231            | 653            | 49               | 15             | 118                         | 58             | 1,472             | 754            | 32 |
| 158  | 46             | 33                        | 9              | 17               | 44             | 59               | 21             | 47                          | 7              | 156               | 81             | 33 |
| 670  | 103            | 105                       | 5              | 223              | 23             | 142              | 6              | 43                          | 8              | 513               | 42             | 34 |
| 633  | 95             | 218                       | 1              | 510              | 13             | 432              | 17             | 125                         | 11             | 1,285             | 42             | 35 |
| 7,179  | 1,535          | 4,772                     | 823            | 17,751           | 4,897          | 2,563            | 359            | 1,615                       | 391            | 26,701            | 6,470          | 36 |
| —  | —              | 590                       | 27             | 4,622            | 584            | —                | 1              | 57                          | —              | 5,269             | 612            | 37 |
| —  | —              | —                         | —              | 13               | —              | —                | —              | —                           | —              | 13                | —              | 38 |
| 2,527  | 267            | 1,961                     | 41             | 7,523            | 63             | 1,873            | 5              | 949                         | 41             | 12,306            | 150            | 39 |
| 1,173  | 15             | 418                       | —              | 25               | —              | 108              | —              | 49                          | —              | 600               | —              | 40 |
| 11,449   | 4,744          | 7,119                     | 1,847          | 28,225           | 7,099          | 4,676            | 658            | 2,387                       | 747            | 42,407            | 10,351         | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 7—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Industrial Classes**  
**1953 TAXATION YEAR—CANADA**  
(All money figures in thousands of dollars)

|    |  | Industrial Division: MANUFACTURING—(Continued) |                |                      |                |                              |                |                   |                |
|----|--|--|----------------|----------------------|----------------|------------------------------|----------------|-------------------|----------------|
|    |  | Paper Boxes and Bags                           |                | Pulp and Paper Mills |                | Miscellaneous Paper Products |                | Group 8-Sub-Total |                |
|    |  | Profit Companies                               | Loss Companies | Profit Companies     | Loss Companies | Profit Companies             | Loss Companies | Profit Companies  | Loss Companies |
| 1  | Number of Companies.....                 | 113  | 20             | 70                   | 19             | 97                           | 17             | 280               | 56             |
|    | <b>Assets</b>                            |  |                |                      |                |                              |                |                   |                |
| 2  | Cash.....                                | \$ 8,893                                       | \$ 11          | \$ 68,549            | \$ 1,538       | \$ 5,832                     | \$ 155         | \$ 83,274         | \$ 1,704       |
| 3  | Government Securities.....               | 1,125  | 27             | 51,941               | 10             | 1,142                        | 70             | 54,208            | 107            |
| 4  | Other Securities.....                    | 3,831  | 47             | 50,319               | 1,596          | 1,193                        | 1              | 55,343            | 1,644          |
| 5  | Receivables.....                         | 19,683   | 452            | 81,081               | 4,243          | 14,103                       | 1,717          | 114,867           | 6,412          |
| 6  | Inventories.....                         | 22,343   | 668            | 342,477              | 20,187         | 17,201                       | 3,032          | 382,021           | 23,887         |
| 7  | Land.....                                | 2,177  | 20             | 187,643              | 7,648          | 1,482                        | 361            | 191,302           | 8,029          |
| 8  | Buildings and Equipment.....             | 74,413   | 1,394          | 1,281,381            | 93,672         | 50,663                       | 6,868          | 1,406,457         | 101,934        |
| 9  | Investment in Subsidiaries.....          | 5,881  | 10             | 245,058              | 2,959          | 5,093                        | 999            | 256,032           | 3,968          |
| 10 | Other Assets.....                        | 2,288  | 124            | 21,711               | 2,030          | 1,853                        | 535            | 25,852            | 2,689          |
| 11 | Total.....                               | 140,634  | 2,753          | 2,330,160            | 133,883        | 98,562                       | 13,738         | 2,569,356         | 150,374        |
|    | <b>Liabilities and Capital</b>           |  |                |                      |                |                              |                |                   |                |
| 12 | Bank Loans.....                          | 3,213  | 639            | 20,061               | 4,989          | 1,482                        | 193            | 24,756            | 5,821          |
| 13 | Payables.....                            | 11,571   | 682            | 105,064              | 8,923          | 9,647                        | 1,076          | 126,282           | 10,681         |
| 14 | Tax Liabilities.....                     | 4,797  | 13             | 62,339               | 527            | 2,602                        | 75             | 69,738            | 615            |
| 15 | Other Liabilities.....                   | 3,500  | 175            | 120,197              | 31,681         | 5,691                        | 1,519          | 129,388           | 33,375         |
| 16 | Funded Debt.....                         | 8,372  | 473            | 222,627              | 21,746         | 4,227                        | 1,096          | 235,226           | 23,315         |
| 17 | Liability Reserves.....                  | 11   | —              | 5,992                | —              | 118                          | —              | 6,121             | —              |
| 18 | Depreciation and Depletion Reserves..... | 35,073   | 369            | 760,522              | 33,847         | 26,866                       | 3,314          | 822,461           | 37,530         |
| 19 | Capital Stock.....                       | 19,306   | 624            | 389,185              | 23,211         | 15,261                       | 4,125          | 423,752           | 27,960         |
| 20 | Surplus.....                             | 54,827   | 158            | 647,180              | 10,430         | 32,744                       | 2,888          | 734,751           | 13,476         |
| 21 | Less <i>Deficit</i> .....                | <i>36</i>                                      | <i>380</i>     | <i>3,007</i>         | <i>1,471</i>   | <i>76</i>                    | <i>548</i>     | <i>3,119</i>      | <i>2,399</i>   |
| 22 | Total.....                               | 140,634  | 2,753          | 2,330,160            | 133,883        | 98,562                       | 13,738         | 2,569,356         | 150,374        |
| 23 | Gross Sales or Revenue.....              | 194,224  | 3,677          | 1,192,227            | 45,566         | 121,264                      | 12,623         | 1,507,715         | 61,866         |
| 24 | Current Year Profit or <i>Loss</i> ..... | 18,644   | <i>385</i>     | 203,251              | <i>4,742</i>   | 9,276                        | <i>396</i>     | 231,171           | <i>5,523</i>   |
|    | <b>Selected Revenues and Charges</b>     |  |                |                      |                |                              |                |                   |                |
| 25 | Rentals Received.....                    | 106  | 9              | 822                  | 2              | 283                          | 20             | 1,211             | 31             |
| 26 | Bond Interest Received.....              | 27   | 1              | 1,589                | 1              | 21                           | 2              | 1,637             | 4              |
| 27 | Mortgage Interest Received.....          | —  | —              | 4                    | 1              | 4                            | —              | 8                 | 1              |
| 28 | Foreign Dividends Received.....          | —  | —              | 42                   | —              | —                            | —              | 42                | —              |
| 29 | Canadian Dividends Received.....         | 456  | —              | 19,435               | 10             | 334                          | 1              | 20,225            | 11             |
| 30 | Stock Dividends Received.....            | —  | —              | —                    | —              | —                            | —              | —                 | —              |
| 31 | Rentals Paid.....                        | 732  | 54             | 763                  | 175            | 801                          | 38             | 2,296             | 267            |
| 32 | Bond Interest Paid.....                  | 237  | —              | 12,110               | 646            | 159                          | 43             | 12,506            | 689            |
| 33 | Mortgage Interest Paid.....              | 34   | 14             | 23                   | 14             | 31                           | 3              | 88                | 31             |
| 34 | Charitable Donations.....                | 214  | —              | 1,267                | 11             | 73                           | 5              | 1,554             | 16             |
| 35 | Pension Contributions.....               | 712  | 2              | 8,071                | 93             | 295                          | 5              | 9,078             | 100            |
| 36 | Capital Cost Allowance.....              | 4,954  | 67             | 62,450               | 5,011          | 3,204                        | 203            | 70,608            | 5,281          |
| 37 | Depletion Charged.....                   | —  | —              | 3,037                | 46             | —                            | —              | 3,037             | 46             |
| 38 | Write-off Mine and Oil Development.....  | —  | —              | —                    | —              | —                            | —              | —                 | —              |
| 39 | Cash Dividends Charged.....              | 2,963  | —              | 61,822               | —              | 1,710                        | —              | 66,495            | —              |
| 40 | Stock Dividends Charged.....             | 78   | —              | 12                   | —              | 409                          | —              | 499               | —              |
| 41 | Capital Expenditures.....                | 10,122   | 183            | 90,056               | 26,879         | 3,213                        | 300            | 103,391           | 27,362         |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes

## 1953 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |   |                |                         |                |                   |                |                         |                |   |                |    |
|--|----------------|---|----------------|-------------------------|----------------|-------------------|----------------|-------------------------|----------------|---|----------------|----|
| Commercial Printing                            |                | Engraving, Stereotyping and Allied Industries |                | Publishing and Printing |                | Group 9-Sub-Total |                | Agricultural Implements |                | Boilers and Fabricated Structural Steel |                |    |
| Profit Companies                               | Loss Companies | Profit Companies                              | Loss Companies | Profit Companies        | Loss Companies | Profit Companies  | Loss Companies | Profit Companies        | Loss Companies | Profit Companies                        | Loss Companies |    |
| 388  | 119            | 130   | 28             | 372                     | 134            | 890               | 281            | 37                      | 14             | 80                                      | 17             | 1  |
| \$ 4,264                                       | \$ 164         | \$ 3,352                                      | \$ 29          | \$ 13,261               | \$ 340         | \$ 20,877         | \$ 533         | \$ 12,951               | \$ 1,030       | \$ 5,830                                | \$ 68          | 2  |
| 2,122  | 22             | 1,607   | 124            | 9,472                   | 173            | 13,201            | 319            | 4,195                   | 3              | 4,011                                   | 35             | 3  |
| 1,252  | 57             | 4,633   | —              | 11,593                  | 201            | 17,478            | 258            | 2,253                   | 175            | 1,496                                   | 23             | 4  |
| 13,703   | 1,780          | 12,545  | 605            | 27,029                  | 3,111          | 53,277            | 5,496          | 52,785                  | 12,293         | 23,273                                  | 4,969          | 5  |
| 12,700   | 1,529          | 9,636   | 736            | 14,608                  | 2,780          | 36,944            | 5,045          | 89,577                  | 19,326         | 84,638                                  | 8,860          | 6  |
| 1,095  | 158            | 1,306   | 65             | 6,302                   | 187            | 8,703             | 410            | 3,930                   | 502            | 4,637                                   | 297            | 7  |
| 42,388   | 7,567          | 40,519  | 2,383          | 103,879                 | 8,745          | 186,786           | 18,695         | 71,062                  | 17,951         | 54,873                                  | 9,819          | 8  |
| 2,260  | 944            | 5,009   | 515            | 11,498                  | 4,093          | 18,767            | 5,552          | 41,308                  | 4,717          | 11,971                                  | 1,649          | 9  |
| 3,869  | 655            | 2,219   | 203            | 17,518                  | 2,485          | 23,606            | 3,343          | 1,535                   | 481            | 1,396                                   | 330            | 10 |
| 83,653   | 12,876         | 80,826  | 4,660          | 215,160                 | 22,115         | 379,639           | 39,651         | 279,596                 | 56,478         | 192,125                                 | 26,050         | 11 |
| 3,685  | 1,320          | 3,555   | 354            | 7,991                   | 2,296          | 15,231            | 3,970          | 13,505                  | 5,315          | 4,538                                   | 4,636          | 12 |
| 9,062  | 1,508          | 7,837   | 517            | 19,047                  | 3,139          | 35,946            | 5,164          | 17,082                  | 3,136          | 15,007                                  | 5,034          | 13 |
| 2,228  | 79             | 2,387   | 17             | 7,999                   | 81             | 12,614            | 177            | 4,127                   | 920            | 7,968                                   | 88             | 14 |
| 3,894  | 1,352          | 2,644   | 338            | 13,886                  | 2,979          | 20,424            | 4,669          | 21,477                  | 1,699          | 42,324                                  | 643            | 15 |
| 3,687  | 850            | 7,741   | 300            | 18,109                  | 3,802          | 29,537            | 4,952          | 40,834                  | 9,042          | 964                                     | 1,735          | 16 |
| 369  | —              | 64  | 8              | 450                     | 3              | 883               | 11             | 9,887                   | 241            | 106                                     | —              | 17 |
| 21,322   | 3,192          | 22,795  | 1,360          | 55,778                  | 3,831          | —99,895           | 8,383          | 40,671                  | 11,448         | 33,793                                  | 5,589          | 18 |
| 19,404   | 3,549          | 9,089   | 781            | 34,415                  | 4,187          | 62,908            | 8,517          | 53,707                  | 11,356         | 33,653                                  | 7,446          | 19 |
| 20,642   | 1,722          | 24,913  | 1,167          | 58,455                  | 3,642          | 104,010           | 6,531          | 78,306                  | 13,370         | 54,075                                  | 1,050          | 20 |
| 640  | 696            | 199   | 182            | 970                     | 1,845          | 1,809             | 2,723          | —                       | 49             | 303                                     | 171            | 21 |
| 83,653   | 12,876         | 80,826  | 4,660          | 215,160                 | 22,115         | 379,639           | 39,651         | 279,596                 | 56,478         | 192,125                                 | 26,050         | 22 |
| 100,550  | 12,085         | 88,378  | 4,835          | 260,379                 | 21,814         | 449,307           | 38,734         | 286,258                 | 44,078         | 202,053                                 | 26,919         | 23 |
| 7,361  | 501            | 8,596   | 180            | 31,082                  | 1,168          | 47,039            | 1,849          | 19,013                  | 730            | 23,614                                  | 212            | 24 |
| 168  | 16             | 311   | 1              | 1,224                   | 46             | 1,703             | 63             | 14                      | 25             | 115                                     | —              | 25 |
| 48   | —              | 19  | 2              | 288                     | 3              | 355               | 5              | —                       | —              | 105                                     | 1              | 26 |
| 3  | —              | —   | —              | 5                       | —              | 8                 | —              | —                       | 1              | 2                                       | —              | 27 |
| —  | —              | 1   | —              | 107                     | —              | 108               | —              | 1,693                   | —              | —                                       | —              | 28 |
| 76   | —              | 1,107   | —              | 742                     | 80             | 1,925             | 80             | —                       | 13             | 807                                     | 1              | 29 |
| —  | —              | —   | —              | 3                       | —              | 3                 | —              | —                       | —              | —                                       | —              | 30 |
| 1,151  | 247            | 837   | 70             | 1,805                   | 308            | 3,793             | 625            | 102                     | 43             | 206                                     | 74             | 31 |
| 49   | 24             | 248   | 2              | 580                     | 127            | 877               | 153            | 1,262                   | 377            | 41                                      | 70             | 32 |
| 49   | 6              | 37  | 3              | 57                      | 5              | 143               | 14             | 4                       | 4              | 19                                      | 1              | 33 |
| 75   | 4              | 96  | 1              | 681                     | 5              | 852               | 10             | 153                     | 24             | 293                                     | 9              | 34 |
| 235  | 13             | 303   | 8              | 1,455                   | 43             | 1,993             | 64             | 1,902                   | 94             | 920                                     | 1              | 35 |
| 2,818  | 338            | 2,675   | 119            | 6,851                   | 359            | 12,344            | 816            | 5,205                   | 721            | 3,342                                   | 210            | 36 |
| —  | —              | —   | 11             | —                       | —              | —                 | 11             | —                       | —              | —                                       | —              | 37 |
| —  | —              | —   | —              | —                       | —              | —                 | —              | —                       | —              | —                                       | —              | 38 |
| 999  | 44             | 1,177   | 15             | 5,547                   | 86             | 7,723             | 145            | 9,426                   | 1,083          | 2,645                                   | 221            | 39 |
| 136  | 21             | 90  | —              | 614                     | —              | 840               | 21             | —                       | —              | —                                       | —              | 40 |
| 4,482  | 898            | 3,067   | 301            | 9,697                   | 1,004          | 17,246            | 2,203          | 7,183                   | 1,002          | 4,395                                   | 1,580          | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: MANUFACTURING—(Continued) |                        |   |                        |                          |                        |                          |                        |
|--------------------------------------|--|--|------------------------|---|------------------------|--------------------------|------------------------|--------------------------|------------------------|
|                                      |  | Hardware<br>and<br>Tools                       |                        | Household,<br>Office and Store<br>Machinery |                        | Iron Castings            |                        | Machine Shop<br>Products |                        |
|                                      |  | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                    | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 109  | 44                     | 129   | 38                     | 110                      | 28                     | 266                      | 82                     |
| <b>Assets</b>                        |  |  |                        |   |                        |                          |                        |                          |                        |
| 2                                    | Cash.....                                | \$ 5,293                                       | \$ 376                 | \$ 7,761                                    | \$ 840                 | \$ 7,763                 | \$ 401                 | \$ 2,112                 | \$ 118                 |
| 3                                    | Government Securities.....               | 2,562  | 14                     | 2,344                                       | 123                    | 5,504                    | 74                     | 449                      | 147                    |
| 4                                    | Other Securities.....                    | 924  | 23                     | 1,297                                       | 314                    | 3,615                    | 21                     | 536                      | 113                    |
| 5                                    | Receivables.....                         | 12,997   | 1,779                  | 36,035                                      | 3,052                  | 23,673                   | 1,713                  | 8,356                    | 926                    |
| 6                                    | Inventories.....                         | 28,417   | 5,357                  | 57,828                                      | 13,555                 | 41,028                   | 2,381                  | 7,249                    | 1,473                  |
| 7                                    | Land.....                                | 1,177  | 204                    | 2,173                                       | 991                    | 2,481                    | 2,035                  | 836                      | 109                    |
| 8                                    | Buildings and Equipment.....             | 48,707   | 7,598                  | 82,140                                      | 18,647                 | 76,079                   | 6,194                  | 18,458                   | 2,667                  |
| 9                                    | Investment in Subsidiaries.....          | 3,386  | 199                    | 6,207                                       | 5,508                  | 15,815                   | 394                    | 769                      | 295                    |
| 10                                   | Other Assets.....                        | 2,130  | 373                    | 3,909                                       | 750                    | 3,051                    | 1,198                  | 1,716                    | 305                    |
| 11                                   | Total.....                               | 105,593  | 15,923                 | 199,694                                     | 43,780                 | 179,009                  | 14,411                 | 40,481                   | 6,153                  |
| <b>Liabilities and Capital</b>       |  |  |                        |   |                        |                          |                        |                          |                        |
| 12                                   | Bank Loans.....                          | 3,679  | 1,132                  | 7,022                                       | 2,412                  | 4,414                    | 1,018                  | 3,277                    | 852                    |
| 13                                   | Payables.....                            | 8,235  | 1,288                  | 16,675                                      | 2,237                  | 13,963                   | 1,417                  | 4,880                    | 823                    |
| 14                                   | Tax Liabilities.....                     | 3,532  | 23                     | 5,883                                       | 359                    | 5,086                    | 64                     | 1,151                    | 21                     |
| 15                                   | Other Liabilities.....                   | 3,529  | 3,395                  | 22,837                                      | 834                    | 9,621                    | 2,715                  | 3,275                    | 1,624                  |
| 16                                   | Funded Debt.....                         | 2,929  | 1,748                  | 15,614                                      | 1,153                  | 15,143                   | 646                    | 1,763                    | 325                    |
| 17                                   | Liability Reserves.....                  | 57   | 25                     | 674   | 15                     | 844                      | 83                     | 2                        | —                      |
| 18                                   | Depreciation and Depletion Reserves..... | 27,789   | 2,737                  | 35,038                                      | 8,148                  | 40,954                   | 1,782                  | 8,090                    | 850                    |
| 19                                   | Capital Stock.....                       | 22,227   | 4,220                  | 21,649                                      | 9,746                  | 35,606                   | 5,112                  | 7,746                    | 1,777                  |
| 20                                   | Surplus.....                             | 33,968   | 2,086                  | 74,530                                      | 19,912                 | 53,480                   | 1,776                  | 11,120                   | 536                    |
| 21                                   | Less <i>Deficit</i> .....                | <i>352</i>                                     | <i>731</i>             | <i>228</i>                                  | <i>1,036</i>           | <i>102</i>               | <i>202</i>             | <i>823</i>               | <i>655</i>             |
| 22                                   | Total.....                               | 105,593  | 15,923                 | 199,694                                     | 43,780                 | 179,009                  | 14,411                 | 40,481                   | 6,153                  |
| 23                                   | Gross Sales or Revenue.....              | 113,477  | 15,326                 | 221,555                                     | 28,730                 | 216,006                  | 16,658                 | 58,807                   | 5,932                  |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 12,877   | <i>829</i>             | 19,563                                      | <i>1,953</i>           | 18,293                   | <i>736</i>             | 3,999                    | <i>480</i>             |
| <b>Selected Revenues and Charges</b> |  |  |                        |   |                        |                          |                        |                          |                        |
| 25                                   | Rentals Received.....                    | 81   | 25                     | 137   | 57                     | 40                       | 4                      | 144                      | 56                     |
| 26                                   | Bond Interest Received.....              | 45   | —                      | 51  | 5                      | 219                      | —                      | 5                        | 2                      |
| 27                                   | Mortgage Interest Received.....          | 21   | —                      | 2   | 1                      | —                        | 1                      | 1                        | 3                      |
| 28                                   | Foreign Dividends Received.....          | 17   | —                      | 4   | —                      | 1                        | —                      | —                        | —                      |
| 29                                   | Canadian Dividends Received.....         | 169  | 1                      | 261   | —                      | 1,797                    | —                      | 9                        | 3                      |
| 30                                   | Stock Dividends Received.....            | 285  | —                      | —   | —                      | 30                       | —                      | —                        | —                      |
| 31                                   | Rentals Paid.....                        | 203  | 62                     | 1,317                                       | 60                     | 209                      | 36                     | 260                      | 113                    |
| 32                                   | Bond Interest Paid.....                  | 142  | 24                     | 260   | —                      | 542                      | 5                      | 9                        | 4                      |
| 33                                   | Mortgage Interest Paid.....              | 22   | 1                      | 19  | 12                     | 7                        | 6                      | 42                       | 2                      |
| 34                                   | Charitable Donations.....                | 71   | 2                      | 159   | 6                      | 113                      | 6                      | 38                       | —                      |
| 35                                   | Pension Contributions.....               | 206  | 17                     | 752   | 241                    | 855                      | 20                     | 77                       | —                      |
| 36                                   | Capital Cost Allowance.....              | 2,716  | 555                    | 6,151                                       | 1,124                  | 4,888                    | 569                    | 1,629                    | 162                    |
| 37                                   | Depletion Charged.....                   | —  | —                      | —   | 14                     | —                        | —                      | —                        | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                      | —   | —                      | —                        | —                      | —                        | —                      |
| 39                                   | Cash Dividends Charged.....              | 3,787  | 19                     | 3,928                                       | 7                      | 5,351                    | —                      | 134                      | 3                      |
| 40                                   | Stock Dividends Charged.....             | 683  | —                      | 114   | —                      | 63                       | —                      | 127                      | —                      |
| 41                                   | Capital Expenditures.....                | 3,993  | 1,949                  | 14,089                                      | 1,036                  | 7,663                    | 1,224                  | 2,918                    | 407                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes

## 1953 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                        |                          |                        |                              |                        |                          |                        |                              |                        |   |                        |    |
|--|------------------------|--------------------------|------------------------|------------------------------|------------------------|--------------------------|------------------------|------------------------------|------------------------|---|------------------------|----|
| Machine Tools                                  |                        | Machinery<br>n.e.c.      |                        | Primary Iron<br>and<br>Steel |                        | Sheet Metal<br>Products  |                        | Wire<br>and<br>Wire Products |                        | Miscellaneous<br>Iron and Steel<br>Products |                        |    |
| Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                    | Loss<br>Com-<br>panies |    |
| 68   | 15                     | 225                      | 62                     | 31                           | 12                     | 202                      | 53                     | 45                           | 10                     | 87  | 26                     | 1  |
| 1,171  | \$ 7                   | \$ 12,828                | \$ 1,143               | \$ 14,099                    | \$ 378                 | \$ 8,300                 | \$ 5,714               | \$ 3,176                     | \$ 209                 | \$ 5,034                                    | \$ 152                 | 2  |
| 358  | —                      | 8,265                    | 225                    | 27,690                       | —                      | 1,194                    | 4                      | 2,301                        | —                      | 2,282                                       | 1                      | 3  |
| 305  | 19                     | 2,784                    | 119                    | 10,233                       | 3,067                  | 1,106                    | 34                     | 1,203                        | 352                    | 830   | 25                     | 4  |
| 4,935  | 131                    | 45,562                   | 5,249                  | 49,560                       | 6,136                  | 23,044                   | 4,548                  | 6,755                        | 376                    | 18,464                                      | 723                    | 5  |
| 8,349  | 375                    | 93,116                   | 11,884                 | 87,840                       | 28,329                 | 42,099                   | 15,231                 | 13,527                       | 672                    | 74,970                                      | 674                    | 6  |
| 203  | 8                      | 4,076                    | 591                    | 6,287                        | 550                    | 2,042                    | 1,112                  | 819                          | 18                     | 1,573                                       | 65                     | 7  |
| 13,077   | 825                    | 99,877                   | 20,604                 | 305,430                      | 87,983                 | 71,730                   | 32,238                 | 23,575                       | 1,689                  | 52,960                                      | 1,479                  | 8  |
| 2,416  | —                      | 9,231                    | 505                    | 79,838                       | 5,495                  | 3,707                    | 1,357                  | 1,208                        | —                      | 2,782                                       | 51                     | 9  |
| 660  | 125                    | 6,565                    | 1,395                  | 5,847                        | 528                    | 1,787                    | 1,744                  | 712                          | 115                    | 1,552                                       | 383                    | 10 |
| 31,474   | 1,490                  | 282,304                  | 41,715                 | 586,824                      | 132,466                | 155,009                  | 61,982                 | 53,276                       | 3,431                  | 160,447                                     | 3,553                  | 11 |
| 2,224  | 102                    | 13,671                   | 3,807                  | 15,316                       | 12,550                 | 5,986                    | 2,166                  | 1,636                        | 76                     | 1,808                                       | 608                    | 12 |
| 2,989  | 211                    | 23,854                   | 3,112                  | 46,759                       | 7,291                  | 16,290                   | 9,294                  | 3,665                        | 237                    | 9,190                                       | 492                    | 13 |
| 752  | —                      | 9,372                    | 103                    | 13,714                       | 26                     | 4,864                    | 420                    | 2,322                        | 25                     | 3,267                                       | 40                     | 14 |
| 2,398  | 313                    | 37,817                   | 9,987                  | 10,959                       | 19,898                 | 7,193                    | 3,694                  | 1,237                        | 392                    | 59,076                                      | 914                    | 15 |
| 734  | 8                      | 6,708                    | 7,692                  | 62,979                       | 524                    | 7,592                    | 1,595                  | 1,674                        | 46                     | 336   | 31                     | 16 |
| 4  | —                      | 1,375                    | 20                     | 1,877                        | 1,591                  | 84                       | 215                    | 52                           | —                      | 21  | —                      | 17 |
| 6,310  | 432                    | 50,935                   | 5,155                  | 197,883                      | 51,894                 | 37,578                   | 15,630                 | 12,865                       | 958                    | 35,824                                      | 399                    | 18 |
| 5,382  | 650                    | 44,576                   | 9,006                  | 78,332                       | 10,397                 | 28,437                   | 21,138                 | 9,408                        | 1,023                  | 17,548                                      | 1,294                  | 19 |
| 10,744   | 69                     | 94,219                   | 3,653                  | 159,507                      | 28,454                 | 47,071                   | 8,233                  | 20,418                       | 745                    | 33,785                                      | 134                    | 20 |
| 63   | 295                    | 223                      | 820                    | 502                          | 159                    | 86                       | 403                    | 1                            | 71                     | 408   | 359                    | 21 |
| 31,474   | 1,490                  | 282,304                  | 41,715                 | 586,824                      | 132,466                | 155,009                  | 61,982                 | 53,276                       | 3,431                  | 160,447                                     | 3,553                  | 22 |
| 36,668   | 985                    | 310,032                  | 26,400                 | 403,435                      | 91,849                 | 216,863                  | 58,396                 | 57,219                       | 3,047                  | 100,642                                     | 3,035                  | 23 |
| 3,375  | 77                     | 32,654                   | 1,350                  | 41,974                       | 200                    | 18,729                   | 785                    | 8,201                        | 194                    | 12,330                                      | 300                    | 24 |
| 81   | 3                      | 1,812                    | 39                     | 27                           | 3                      | 93                       | 41                     | 33                           | 1                      | 1,017                                       | 5                      | 25 |
| 2  | —                      | 139                      | 6                      | 586                          | —                      | 26                       | —                      | 54                           | 3                      | 45  | —                      | 26 |
| 1  | —                      | —                        | —                      | —                            | —                      | —                        | —                      | —                            | —                      | 3   | —                      | 27 |
| —  | —                      | 11                       | —                      | —                            | —                      | 1                        | —                      | 9                            | —                      | —   | —                      | 28 |
| 45   | —                      | 87                       | 2                      | 4,758                        | 136                    | 11                       | —                      | 221                          | 14                     | 200   | —                      | 29 |
| —  | —                      | —                        | —                      | —                            | —                      | —                        | —                      | —                            | —                      | —   | —                      | 30 |
| 128  | 20                     | 627                      | 149                    | 149                          | 970                    | 696                      | 265                    | 127                          | 6                      | 181   | 41                     | 31 |
| 10   | —                      | 174                      | 158                    | 1,980                        | —                      | 239                      | 58                     | 45                           | —                      | —   | —                      | 32 |
| 4  | —                      | 48                       | 2                      | 371                          | —                      | 35                       | 3                      | 23                           | 1                      | 13  | 1                      | 33 |
| 19   | —                      | 234                      | 4                      | 498                          | 104                    | 118                      | 16                     | 50                           | 7                      | 196   | 3                      | 34 |
| 75   | —                      | 809                      | 25                     | 2,423                        | 199                    | 810                      | 349                    | 324                          | 50                     | 342   | —                      | 35 |
| 971  | 45                     | 6,250                    | 943                    | 33,175                       | 13,026                 | 3,927                    | 1,151                  | 1,407                        | 87                     | 2,462                                       | 73                     | 36 |
| —  | —                      | —                        | —                      | 2                            | —                      | —                        | —                      | —                            | —                      | —   | —                      | 37 |
| —  | —                      | —                        | —                      | —                            | —                      | —                        | —                      | —                            | —                      | —   | —                      | 38 |
| 168  | —                      | 5,752                    | —                      | 13,805                       | —                      | 2,552                    | 3                      | 2,272                        | —                      | 1,401                                       | —                      | 39 |
| —  | —                      | 581                      | —                      | —                            | —                      | 12                       | —                      | 90                           | —                      | 89  | —                      | 40 |
| 2,580  | 195                    | 12,864                   | 1,729                  | 45,092                       | 20,919                 | 9,822                    | 2,617                  | 2,486                        | 105                    | 4,645                                       | 216                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 7—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Industrial Classes**  
**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: MANUFACTURING—(Continued) |                |                    |                |                         |                |                  |                |
|--------------------------------------|--|--|----------------|--------------------|----------------|-------------------------|----------------|------------------|----------------|
|                                      |  | Group 10-Sub-Total                             |                | Aircraft and Parts |                | Auto Repair and Garages |                | Motor Vehicles   |                |
|                                      |  | Profit Companies                               | Loss Companies | Profit Companies   | Loss Companies | Profit Companies        | Loss Companies | Profit Companies | Loss Companies |
| 1                                    | Number of Companies.....                 | 1,389  | 401            | 35                 | 9              | 217                     | 110            | 32               | 4              |
| <b>Assets</b>                        |  |  |                |                    |                |                         |                |                  |                |
| 2                                    | Cash.....                                | \$ 86,318                                      | \$ 10,436      | \$ 14,180          | \$ 15,646      | \$ 1,259                | \$ 147         | \$ 17,623        | \$ —           |
| 3                                    | Government Securities.....               | 61,155   | 626            | 71                 | 2,917          | 112                     | 2              | 16,901           | —              |
| 4                                    | Other Securities.....                    | 26,582   | 4,285          | 2,037              | —              | 522                     | 231            | 3,982            | 13             |
| 5                                    | Receivables.....                         | 305,439  | 41,895         | 16,732             | 18,278         | 4,058                   | 1,087          | 29,576           | 300            |
| 6                                    | Inventories.....                         | 628,638  | 108,117        | 30,906             | 6,835          | 5,643                   | 1,266          | 106,266          | 727            |
| 7                                    | Land.....                                | 30,234   | 6,482          | 854                | 349            | 917                     | 158            | 6,799            | 150            |
| 8                                    | Buildings and Equipment.....             | 917,968  | 207,694        | 30,781             | 26,994         | 8,688                   | 2,170          | 215,756          | 1,257          |
| 9                                    | Investment in Subsidiaries.....          | 178,638  | 20,170         | 1,469              | 165            | 166                     | 89             | 45,029           | 1              |
| 10                                   | Other Assets.....                        | 30,860   | 7,727          | 1,821              | 835            | 1,241                   | 428            | 1,433            | 48             |
| 11                                   | Total.....                               | 2,265,832                                      | 407,432        | 98,851             | 72,019         | 22,606                  | 5,578          | 443,365          | 2,496          |
| <b>Liabilities and Capital</b>       |  |  |                |                    |                |                         |                |                  |                |
| 12                                   | Bank Loans.....                          | 77,076   | 34,674         | 3,055              | 47             | 2,987                   | 790            | 13,196           | 1,779          |
| 13                                   | Payables.....                            | 178,589  | 34,572         | 21,898             | 29,020         | 2,798                   | 1,235          | 69,748           | 148            |
| 14                                   | Tax Liabilities.....                     | 62,038   | 2,089          | 5,089              | 2,321          | 313                     | 27             | 21,496           | —              |
| 15                                   | Other Liabilities.....                   | 221,743  | 46,108         | 13,852             | 6,103          | 2,742                   | 896            | 30,263           | 1,544          |
| 16                                   | Funded Debt.....                         | 157,270  | 24,545         | 6,341              | 11,804         | 1,168                   | 510            | 1,916            | 62             |
| 17                                   | Liability Reserves.....                  | 14,983   | 2,190          | 23                 | —              | 9                       | 1              | 1,981            | —              |
| 18                                   | Depreciation and Depletion Reserves..... | 527,730  | 105,022        | 13,527             | 10,262         | 3,831                   | 571            | 92,700           | 213            |
| 19                                   | Capital Stock.....                       | 358,271  | 83,165         | 7,370              | 11,211         | 4,258                   | 1,493          | 28,429           | 1,102          |
| 20                                   | Surplus.....                             | 671,223  | 80,018         | 28,109             | 1,307          | 4,601                   | 431            | 183,646          | —              |
| 21                                   | Less Deficit.....                        | <b>3,091</b>                                   | <b>4,951</b>   | <b>413</b>         | <b>56</b>      | <b>101</b>              | <b>376</b>     | <b>10</b>        | <b>2,352</b>   |
| 22                                   | Total.....                               | 2,265,832                                      | 407,432        | 98,851             | 72,019         | 22,606                  | 5,578          | 443,365          | 2,496          |
| 23                                   | Gross Sales or Revenue.....              | 2,223,015                                      | 321,355        | 239,501            | 164,129        | 52,350                  | 13,143         | 960,990          | 1,670          |
| 24                                   | Current Year Profit or Loss.....         | 214,622  | <b>7,846</b>   | 16,810             | <b>871</b>     | 1,514                   | <b>345</b>     | 71,323           | <b>664</b>     |
| <b>Selected Revenues and Charges</b> |  |  |                |                    |                |                         |                |                  |                |
| 25                                   | Rentals Received.....                    | 3,594  | 259            | 61                 | —              | 83                      | 18             | 19               | 82             |
| 26                                   | Bond Interest Received.....              | 1,277  | 17             | —                  | —              | 4                       | —              | 658              | —              |
| 27                                   | Mortgage Interest Received.....          | 30   | 6              | —                  | —              | 2                       | 2              | 7                | —              |
| 28                                   | Foreign Dividends Received.....          | 1,736  | —              | —                  | —              | —                       | —              | 11,778           | —              |
| 29                                   | Canadian Dividends Received.....         | 8,365  | 170            | —                  | —              | 14                      | —              | 3,071            | —              |
| 30                                   | Stock Dividends Received.....            | 315  | —              | —                  | —              | —                       | —              | —                | —              |
| 31                                   | Rentals Paid.....                        | 4,205  | 1,839          | 419                | 178            | 592                     | 381            | 647              | 6              |
| 32                                   | Bond Interest Paid.....                  | 4,704  | 696            | 135                | 75             | 14                      | 1              | 58               | —              |
| 33                                   | Mortgage Interest Paid.....              | 607  | 33             | 101                | —              | 18                      | 7              | 5                | 4              |
| 34                                   | Charitable Donations.....                | 1,942  | 181            | 119                | 14             | 13                      | 2              | 327              | —              |
| 35                                   | Pension Contributions.....               | 9,495  | 996            | 581                | —              | 10                      | —              | 3,800            | 6              |
| 36                                   | Capital Cost Allowance.....              | 72,123   | 18,666         | 5,180              | 1,390          | 796                     | 164            | 14,639           | 96             |
| 37                                   | Depletion Charged.....                   | 2  | 14             | —                  | —              | —                       | —              | —                | —              |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —              | —                  | —              | —                       | —              | —                | —              |
| 39                                   | Cash Dividends Charged.....              | 51,221   | 1,336          | 2,445              | —              | 140                     | 1              | 17,932           | —              |
| 40                                   | Stock Dividends Charged.....             | 1,759  | —              | —                  | —              | 5                       | —              | 7                | —              |
| 41                                   | Capital Expenditures.....                | 117,730  | 32,979         | 8,138              | 20,524         | 1,351                   | 655            | 58,437           | 338            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes

## 1953 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                        |  |                        |  |                        |                          |                        |                          |                        |                                     |                        |    |
|--|------------------------|--|------------------------|--|------------------------|--------------------------|------------------------|--------------------------|------------------------|-------------------------------------|------------------------|----|
| Motor Vehicle<br>Parts and<br>Accessories      |                        | Boat and Ship<br>Building and<br>Repairing |                        | Miscellaneous<br>Transportation<br>Equipment |                        | Group 11-Sub-Total       |                        | Aluminum<br>Products     |                        | Other Non-Ferrous<br>Metal Products |                        |    |
| Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies            | Loss<br>Com-<br>panies |    |
| 102  | 18                     | 80   | 38                     | 27   | 5                      | 493                      | 184                    | 52                       | 22                     | 216                                 | 97                     | 1  |
| \$ 7,238                                       | \$ 17                  | \$ 6,589                                   | \$ 150                 | \$ 8,484                                     | \$ 2                   | \$ 55,373                | \$ 15,962              | \$ 659                   | \$ 196                 | \$ 23,109                           | \$ 1,049               | 2  |
| 2,815  | 1                      | 2,876                                      | 1,195                  | 10,894                                       | —                      | 33,669                   | 4,115                  | 84                       | 399                    | 19,024                              | 27                     | 3  |
| 1,239  | 257                    | 3,802                                      | 140                    | 1,230  | —                      | 12,812                   | 641                    | 137                      | 66                     | 2,781                               | 242                    | 4  |
| 16,387   | 422                    | 22,113                                     | 990                    | 19,343                                       | 458                    | 108,209                  | 21,535                 | 9,015                    | 815                    | 37,124                              | 3,330                  | 5  |
| 33,945   | 923                    | 97,431                                     | 1,036                  | 42,830                                       | 4,103                  | 317,021                  | 14,890                 | 7,898                    | 1,303                  | 95,247                              | 5,516                  | 6  |
| 1,394  | 97                     | 3,335                                      | 257                    | 2,834  | 147                    | 16,133                   | 1,158                  | 236                      | 26                     | 29,590                              | 368                    | 7  |
| 74,283   | 1,240                  | 59,703                                     | 3,462                  | 72,069                                       | 3,520                  | 461,280                  | 38,643                 | 15,026                   | 1,704                  | 733,364                             | 7,531                  | 8  |
| 9,898  | —                      | 14,638                                     | 9                      | 2,718  | —                      | 73,918                   | 264                    | 56                       | 125                    | 56,128                              | 377                    | 9  |
| 3,457  | 210                    | 1,891                                      | 224                    | 2,642  | 76                     | 12,485                   | 1,821                  | 807                      | 310                    | 10,435                              | 1,395                  | 10 |
| 150,656  | 3,167                  | 212,378                                    | 7,463                  | 163,044                                      | 8,306                  | 1,090,900                | 99,029                 | 33,918                   | 4,944                  | 1,006,802                           | 19,835                 | 11 |
| 3,748  | 971                    | 7,489                                      | 479                    | 2,086  | 2,132                  | 32,561                   | 6,198                  | 1,844                    | 694                    | 36,822                              | 2,624                  | 12 |
| 12,957   | 688                    | 15,877                                     | 1,041                  | 14,612                                       | 716                    | 137,890                  | 32,848                 | 4,741                    | 680                    | 45,485                              | 3,157                  | 13 |
| 7,578  | 18                     | 4,934                                      | 49                     | 7,638  | 8                      | 47,048                   | 2,423                  | 910                      | 5                      | 15,979                              | 107                    | 14 |
| 5,126  | 524                    | 78,782                                     | 913                    | 4,478  | 435                    | 135,243                  | 10,415                 | 4,204                    | 1,619                  | 19,721                              | 5,187                  | 15 |
| 4,736  | 294                    | 1,213                                      | 2,163                  | 1,416  | 91                     | 16,790                   | 14,924                 | 2,810                    | 111                    | 309,737                             | 1,280                  | 16 |
| 408  | —                      | 755  | —                      | 390  | —                      | 3,566                    | 1                      | 7                        | —                      | 282                                 | 1                      | 17 |
| 37,518   | 326                    | 44,222                                     | 1,182                  | 40,603                                       | 1,878                  | 232,401                  | 14,432                 | 8,316                    | 814                    | 346,920                             | 2,358                  | 18 |
| 18,818   | 827                    | 11,815                                     | 1,303                  | 46,080                                       | 1,793                  | 116,770                  | 17,729                 | 3,739                    | 698                    | 134,872                             | 5,630                  | 19 |
| 59,813   | 352                    | 47,411                                     | 586                    | 46,539                                       | 1,385                  | 370,119                  | 4,061                  | 7,387                    | 777                    | 97,219                              | 1,566                  | 20 |
| 46   | 833                    | 120  | 253                    | 798  | 132                    | 1,488                    | 4,002                  | 40                       | 454                    | 235                                 | 2,075                  | 21 |
| 150,656  | 3,167                  | 212,378                                    | 7,463                  | 163,044                                      | 8,306                  | 1,090,900                | 99,029                 | 33,918                   | 4,944                  | 1,006,802                           | 19,835                 | 22 |
| 234,822  | 3,703                  | 167,423                                    | 5,072                  | 199,795                                      | 7,786                  | 1,854,881                | 195,503                | 44,248                   | 4,832                  | 500,811                             | 26,914                 | 23 |
| 28,201   | 207                    | 14,887                                     | 223                    | 17,481                                       | 391                    | 150,216                  | 2,701                  | 2,548                    | 405                    | 54,534                              | 1,480                  | 24 |
| 56   | 6                      | 183  | 4                      | 48   | —                      | 450                      | 110                    | 20                       | 1                      | 150                                 | 23                     | 25 |
| 39   | —                      | 83   | 1                      | 303  | —                      | 1,087                    | 1                      | 3                        | 2                      | 381                                 | 2                      | 26 |
| —  | —                      | 4  | —                      | —  | —                      | 13                       | 2                      | —                        | —                      | —                                   | —                      | 27 |
| —  | —                      | 2  | —                      | —  | —                      | 11,780                   | —                      | —                        | —                      | 4,374                               | 1                      | 28 |
| 574  | —                      | 46   | —                      | 163  | —                      | 3,868                    | —                      | 1                        | 1                      | 1,705                               | 10                     | 29 |
| —  | —                      | —  | —                      | 6  | —                      | 6                        | —                      | —                        | —                      | —                                   | —                      | 30 |
| 501  | 35                     | 258  | 26                     | 121  | 10                     | 2,538                    | 636                    | 156                      | 47                     | 986                                 | 243                    | 31 |
| 69   | 4                      | 42   | —                      | 73   | —                      | 391                      | 80                     | 157                      | —                      | 6,496                               | 4                      | 32 |
| 26   | 3                      | 1  | 6                      | 1  | —                      | 152                      | 20                     | 33                       | 2                      | 104                                 | 38                     | 33 |
| 170  | 1                      | 95   | 1                      | 147  | 1                      | 871                      | 19                     | 16                       | —                      | 365                                 | 7                      | 34 |
| 1,322  | 2                      | 326  | —                      | 534  | 46                     | 6,573                    | 54                     | 81                       | —                      | 875                                 | 19                     | 35 |
| 5,878  | 64                     | 2,791                                      | 91                     | 3,349  | 9                      | 32,633                   | 1,814                  | 1,108                    | 112                    | 46,221                              | 335                    | 36 |
| —  | —                      | —  | —                      | —  | —                      | —                        | —                      | —                        | —                      | 113                                 | —                      | 37 |
| —  | —                      | —  | —                      | —  | —                      | —                        | —                      | —                        | —                      | —                                   | —                      | 38 |
| 2,575  | —                      | 796  | 4                      | 4,245  | —                      | 28,133                   | 5                      | 76                       | 1                      | 19,102                              | 458                    | 39 |
| 589  | —                      | —  | —                      | —  | —                      | 601                      | —                      | 28                       | —                      | 79                                  | —                      | 40 |
| 11,891   | 48                     | 3,015                                      | 1,028                  | 5,808  | 64                     | 88,640                   | 22,657                 | 2,037                    | 175                    | 91,711                              | 1,017                  | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 7—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Industrial Classes**  
**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |   | Industrial Division: MANUFACTURING—(Continued) |                |  |                |                                 |                |                                   |                |
|--------------------------------------|---|--|----------------|--|----------------|---------------------------------|----------------|-----------------------------------|----------------|
|                                      |   | Group 12-Sub-Total                             |                | Heavy Electrical Machinery and Equipment |                | Household Electrical Appliances |                | Miscellaneous Electrical Products |                |
|                                      |   | Profit Companies                               | Loss Companies | Profit Companies                         | Loss Companies | Profit Companies                | Loss Companies | Profit Companies                  | Loss Companies |
| 1                                    | Number of Companies . . . . .                 | 268  | 119            | 51                                       | 9              | 93                              | 25             | 105                               | 32             |
| <b>Assets</b>                        |   |  |                |  |                |                                 |                |                                   |                |
| 2                                    | Cash . . . . .                                | \$ 23,768                                      | \$ 1,245       | \$ 4,790                                 | \$ 164         | \$ 10,536                       | \$ 39          | \$ 14,965                         | \$ 163         |
| 3                                    | Government Securities . . . . .               | 19,108   | 426            | 523                                      | —              | 406                             | 3              | 2,275                             | 83             |
| 4                                    | Other Securities . . . . .                    | 2,918  | 308            | 540                                      | 47             | 158                             | 2              | 3,487                             | 58             |
| 5                                    | Receivables . . . . .                         | 46,139   | 4,145          | 14,209                                   | 1,952          | 45,920                          | 650            | 42,162                            | 1,243          |
| 6                                    | Inventories . . . . .                         | 103,145  | 6,819          | 25,798                                   | 4,854          | 101,010                         | 1,010          | 157,557                           | 5,555          |
| 7                                    | Land . . . . .                                | 29,826   | 394            | 962                                      | 289            | 2,584                           | 60             | 4,902                             | 102            |
| 8                                    | Buildings and Equipment . . . . .             | 748,390  | 9,235          | 27,426                                   | 5,451          | 96,521                          | 818            | 153,914                           | 2,157          |
| 9                                    | Investment in Subsidiaries . . . . .          | 56,184   | 502            | 174                                      | 10             | 16,270                          | —              | 11,988                            | 25             |
| 10                                   | Other Assets . . . . .                        | 11,242   | 1,705          | 2,255                                    | 187            | 5,422                           | 189            | 2,817                             | 331            |
| 11                                   | Total . . . . .                               | 1,040,720                                      | 24,779         | 76,677                                   | 12,954         | 278,827                         | 2,771          | 394,067                           | 9,717          |
| <b>Liabilities and Capital</b>       |   |  |                |  |                |                                 |                |                                   |                |
| 12                                   | Bank Loans . . . . .                          | 38,666   | 3,318          | 3,535                                    | 1,899          | 11,488                          | 717            | 19,957                            | 1,631          |
| 13                                   | Payables . . . . .                            | 50,226   | 3,837          | 8,126                                    | 1,198          | 38,195                          | 797            | 48,260                            | 1,357          |
| 14                                   | Tax Liabilities . . . . .                     | 16,889   | 112            | 2,575                                    | 19             | 14,266                          | 40             | 17,310                            | 19             |
| 15                                   | Other Liabilities . . . . .                   | 23,925   | 6,806          | 4,289                                    | 3,128          | 30,600                          | 824            | 7,692                             | 4,232          |
| 16                                   | Funded Debt . . . . .                         | 312,547  | 1,391          | 10,197                                   | 943            | 24,269                          | 109            | 10,789                            | 456            |
| 17                                   | Liability Reserves . . . . .                  | 289  | 1              | 108                                      | —              | 3,328                           | —              | 1,893                             | 99             |
| 18                                   | Depreciation and Depletion Reserves . . . . . | 355,236  | 3,172          | 11,252                                   | 2,706          | 44,302                          | 314            | 83,266                            | 742            |
| 19                                   | Capital Stock . . . . .                       | 138,611  | 6,328          | 12,233                                   | 2,325          | 34,135                          | 1,398          | 50,973                            | 1,810          |
| 20                                   | Surplus . . . . .                             | 104,606  | 2,343          | 24,370                                   | 911            | 79,499                          | 78             | 154,177                           | 533            |
| 21                                   | Less <i>Deficit</i> . . . . .                 | 275  | 2,529          | 8  | 175            | 1,255                           | 1,506          | 250                               | 1,162          |
| 22                                   | Total . . . . .                               | 1,040,720                                      | 24,779         | 76,677                                   | 12,954         | 278,827                         | 2,771          | 394,067                           | 9,717          |
| 23                                   | Gross Sales or Revenue . . . . .              | 545,059  | 31,746         | 112,101                                  | 12,141         | 398,608                         | 4,525          | 570,347                           | 7,523          |
| 24                                   | Current Year Profit or <i>Loss</i> . . . . .  | 57,082   | 1,885          | 8,788                                    | 674            | 32,492                          | 483            | 45,942                            | 403            |
| <b>Selected Revenues and Charges</b> |   |  |                |  |                |                                 |                |                                   |                |
| 25                                   | Rentals Received . . . . .                    | 170  | 24             | 15                                       | 4              | 117                             | 22             | 37                                | 2              |
| 26                                   | Bond Interest Received . . . . .              | 384  | 4              | 5  | —              | 14                              | —              | 81                                | 2              |
| 27                                   | Mortgage Interest Received . . . . .          | —  | —              | 2  | —              | —                               | —              | —                                 | —              |
| 28                                   | Foreign Dividends Received . . . . .          | 4,374  | 1              | —  | —              | —                               | —              | 67                                | —              |
| 29                                   | Canadian Dividends Received . . . . .         | 1,706  | 11             | 6  | —              | 331                             | —              | 1,273                             | —              |
| 30                                   | Stock Dividends Received . . . . .            | —  | —              | —  | —              | 1                               | —              | —                                 | —              |
| 31                                   | Rentals Paid . . . . .                        | 1,142  | 290            | 285                                      | 46             | 1,475                           | 26             | 1,977                             | 59             |
| 32                                   | Bond Interest Paid . . . . .                  | 6,653  | 4              | 346                                      | 37             | 1,019                           | —              | 384                               | —              |
| 33                                   | Mortgage Interest Paid . . . . .              | 137  | 40             | 34                                       | —              | 33                              | —              | 32                                | 5              |
| 34                                   | Charitable Donations . . . . .                | 381  | 7              | 47                                       | 7              | 295                             | —              | 333                               | 2              |
| 35                                   | Pension Contributions . . . . .               | 956  | 19             | 265                                      | 3              | 1,487                           | —              | 3,335                             | 2              |
| 36                                   | Capital Cost Allowance . . . . .              | 47,329   | 447            | 1,942                                    | 194            | 6,176                           | 42             | 12,700                            | 122            |
| 37                                   | Depletion Charged . . . . .                   | 113  | —              | —  | —              | —                               | —              | 1                                 | —              |
| 38                                   | Write-off Mine and Oil Development . . . . .  | —  | —              | —  | —              | —                               | —              | —                                 | —              |
| 39                                   | Cash Dividends Charged . . . . .              | 19,178   | 459            | 724                                      | —              | 3,385                           | —              | 5,367                             | —              |
| 40                                   | Stock Dividends Charged . . . . .             | 107  | —              | 47                                       | —              | 12                              | —              | —                                 | —              |
| 41                                   | Capital Expenditures . . . . .                | 93,748   | 1,192          | 9,951                                    | 1,655          | 11,414                          | 136            | 24,901                            | 378            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes  
1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |  |                |                          |                |   |                |                    |                |                                 |                |    |
|--|----------------|--|----------------|--------------------------|----------------|---|----------------|--------------------|----------------|---------------------------------|----------------|----|
| Group 13—Sub-Total                             |                | Abrasive, Asbestos, Cement and Clay Products |                | Glass and Glass Products |                | Miscellaneous Non-Metallic Mineral Products |                | Group 14—Sub-Total |                | Petroleum Refining and Products |                |    |
| Profit Companies                               | Loss Companies | Profit Companies                             | Loss Companies | Profit Companies         | Loss Companies | Profit Companies                            | Loss Companies | Profit Companies   | Loss Companies | Profit Companies                | Loss Companies |    |
| 249  | 66             | 108  | 30             | 40                       | 11             | 168   | 47             | 316                | 88             | 26                              | 12             | 1  |
| \$ 30,291                                      | \$ 366         | \$ 9,527                                     | \$ 535         | \$ 3,142                 | \$ 31          | \$ 5,011                                    | \$ 803         | \$ 17,680          | \$ 1,369       | \$ 25,868                       | \$ 2,720       | 2  |
| 3,204  | 86             | 5,269  | 255            | 4,726                    | 11             | 3,034                                       | 618            | 13,029             | 884            | 23,166                          | 83             | 3  |
| 4,185  | 107            | 5,781  | 38             | 2,089                    | —              | 3,490                                       | 435            | 11,360             | 473            | 58,276                          | 623            | 4  |
| 102,291  | 3,845          | 12,092                                       | 1,858          | 14,995                   | 155            | 13,525                                      | 1,008          | 40,612             | 3,021          | 121,201                         | 3,160          | 5  |
| 284,365  | 11,419         | 21,815                                       | 5,551          | 19,916                   | 455            | 13,962                                      | 1,370          | 55,693             | 7,376          | 232,462                         | 6,710          | 6  |
| 8,448  | 451            | 4,886  | 553            | 1,745                    | 103            | 4,643                                       | 170            | 11,274             | 826            | 78,553                          | 5,406          | 7  |
| 277,861  | 8,426          | 131,172                                      | 17,821         | 41,430                   | 5,297          | 61,387                                      | 7,765          | 233,989            | 30,883         | 632,159                         | 31,662         | 8  |
| 28,432   | 35             | 4,783  | 121            | 4,717                    | —              | 2,752                                       | 1,222          | 12,252             | 1,343          | 46,466                          | 593            | 9  |
| 10,494   | 707            | 1,917  | 543            | 3,894                    | 96             | 2,332                                       | 661            | 8,143              | 1,300          | 80,432                          | 2,203          | 10 |
| 749,571  | 25,442         | 197,242                                      | 27,275         | 96,654                   | 6,148          | 110,136                                     | 14,052         | 404,032            | 47,475         | 1,298,583                       | 53,160         | 11 |
| 34,980   | 4,247          | 1,927  | 383            | 2,066                    | 127            | 5,699                                       | 1,036          | 9,692              | 1,546          | 8,151                           | 5,851          | 12 |
| 94,581   | 3,352          | 8,959  | 1,424          | 7,758                    | 406            | 9,113                                       | 1,151          | 25,830             | 2,981          | 81,232                          | 26,821         | 13 |
| 34,151   | 78             | 8,796  | 11             | 4,197                    | 18             | 3,579                                       | 29             | 16,572             | 58             | 38,342                          | 310            | 14 |
| 42,581   | 8,184          | 4,313  | 8,673          | 7,669                    | 1,072          | 6,186                                       | 2,810          | 18,168             | 12,555         | 79,483                          | 1,477          | 15 |
| 45,255   | 1,508          | 6,679  | 4,900          | 6,199                    | 1,000          | 3,032                                       | 3,569          | 15,910             | 9,469          | 135,475                         | 6,660          | 16 |
| 5,329  | 99             | 522  | 27             | 303                      | —              | 13  | 24             | 838                | 51             | 28,620                          | 10             | 17 |
| 138,820  | 3,762          | 71,319                                       | 5,243          | 21,012                   | 539            | 30,112                                      | 1,708          | 122,443            | 7,490          | 308,292                         | 5,136          | 18 |
| 97,341   | 5,533          | 47,515                                       | 6,668          | 23,527                   | 4,172          | 16,226                                      | 4,488          | 87,268             | 15,328         | 274,124                         | 4,483          | 19 |
| 258,046  | 1,522          | 47,505                                       | 1,426          | 24,610                   | 9              | 36,689                                      | 407            | 108,804            | 1,842          | 345,141                         | 2,775          | 20 |
| 1,513  | 2,843          | 293  | 1,480          | 687                      | 1,195          | 513   | 1,170          | 1,493              | 3,845          | 277                             | 363            | 21 |
| 749,571  | 25,442         | 197,242                                      | 27,275         | 96,654                   | 6,148          | 110,136                                     | 14,052         | 404,032            | 47,475         | 1,298,583                       | 53,160         | 22 |
| 1,081,056                                      | 24,189         | 151,598                                      | 13,955         | 108,582                  | 2,822          | 108,611                                     | 6,133          | 368,791            | 22,910         | 1,131,895                       | 33,869         | 23 |
| 87,222   | 1,560          | 29,139                                       | 581            | 13,091                   | 310            | 12,328                                      | 848            | 54,558             | 1,739          | 97,097                          | 942            | 24 |
| 169  | 28             | 47   | 13             | 63                       | —              | 61  | 5              | 171                | 18             | 3,918                           | 375            | 25 |
| 100  | 2              | 120  | —              | 36                       | —              | 82  | 41             | 238                | 41             | 879                             | 5              | 26 |
| 2  | —              | —  | —              | —                        | —              | 2   | —              | 2                  | —              | 423                             | —              | 27 |
| 67   | —              | 7  | —              | —                        | —              | —   | —              | 7                  | —              | 75                              | —              | 28 |
| 1,610  | —              | 499  | —              | 90                       | —              | 429   | 88             | 1,018              | 88             | 3,807                           | —              | 29 |
| 1  | —              | —  | —              | —                        | —              | —   | —              | —                  | —              | —                               | —              | 30 |
| 3,737  | 131            | 146  | 33             | 342                      | 17             | 219   | 21             | 707                | 71             | 4,964                           | 163            | 31 |
| 1,749  | 37             | 237  | 195            | 270                      | 48             | 87  | 22             | 594                | 265            | 4,439                           | 130            | 32 |
| 99   | 5              | 54   | —              | 17                       | —              | 20  | 140            | 91                 | 140            | 15                              | —              | 33 |
| 675  | 9              | 200  | 1              | 100                      | —              | 45  | —              | 345                | 1              | 492                             | 5              | 34 |
| 5,087  | 5              | 943  | 23             | 300                      | 7              | 193   | 14             | 1,436              | 44             | 4,379                           | 12             | 35 |
| 20,818   | 358            | 12,473                                       | 390            | 2,684                    | 22             | 4,913                                       | 351            | 20,070             | 763            | 56,466                          | 1,317          | 36 |
| 1  | —              | 320  | 5              | 10                       | —              | 79  | —              | 409                | 5              | 5,869                           | —              | 37 |
| —  | —              | 1  | 8              | —                        | —              | 125   | —              | 126                | 8              | 5,983                           | —              | 38 |
| 9,476  | —              | 8,077  | 2              | 1,793                    | —              | 1,888                                       | —              | 11,758             | 2              | 32,190                          | —              | 39 |
| 59   | —              | 210  | —              | 16                       | —              | 237   | —              | 463                | —              | —                               | —              | 40 |
| 46,266   | 2,169          | 10,155                                       | 1,629          | 4,030                    | 98             | 10,199                                      | 1,957          | 24,384             | 3,684          | 96,377                          | 15,719         | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |   | Industrial Division: MANUFACTURING—(Continued)  |                        |                          |                        |                                |                        |                          |                        |
|--------------------------------------|---|---|------------------------|--------------------------|------------------------|--------------------------------|------------------------|--------------------------|------------------------|
|                                      |   | Miscellaneous<br>Petroleum and<br>Coal Products |                        | Group 15—Sub-Total       |                        | Pharmaceutical<br>Preparations |                        | Paints and<br>Varnishes  |                        |
|                                      |   | Profit<br>Com-<br>panies                        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies .....                 | 13  | 4                      | 39                       | 16                     | 138                            | 46                     | 80                       | 16                     |
| <b>Assets</b>                        |   |   |                        |                          |                        |                                |                        |                          |                        |
| 2                                    | Cash .....                                | \$ 11,910                                       | \$ 4                   | \$ 37,778                | \$ 2,724               | \$ 6,797                       | \$ 230                 | \$ 4,612                 | \$ 286                 |
| 3                                    | Government Securities .....               | 2,654   | 2                      | 25,820                   | 85                     | 2,287                          | 161                    | 214                      | 8                      |
| 4                                    | Other Securities .....                    | 1,791   | —                      | 60,067                   | 623                    | 1,629                          | 513                    | 1,499                    | 13                     |
| 5                                    | Receivables .....                         | 10,875  | 29                     | 132,076                  | 3,189                  | 13,297                         | 614                    | 16,040                   | 528                    |
| 6                                    | Inventories .....                         | 18,341  | 27                     | 250,803                  | 6,737                  | 22,010                         | 1,127                  | 21,794                   | 1,060                  |
| 7                                    | Land .....                                | 2,876   | 4                      | 81,429                   | 5,410                  | 1,778                          | 50                     | 1,707                    | 174                    |
| 8                                    | Buildings and Equipment .....             | 70,774  | 57                     | 702,933                  | 31,719                 | 25,878                         | 1,811                  | 34,848                   | 1,138                  |
| 9                                    | Investment in Subsidiaries .....          | 7,018   | —                      | 53,484                   | 593                    | 6,278                          | 346                    | 6,467                    | —                      |
| 10                                   | Other Assets .....                        | 604   | 68                     | 81,036                   | 2,271                  | 5,406                          | 1,719                  | 1,754                    | 334                    |
| 11                                   | Total .....                               | 126,843   | 191                    | 1,425,426                | 53,351                 | 85,360                         | 6,571                  | 88,935                   | 3,541                  |
| <b>Liabilities and Capital</b>       |   |   |                        |                          |                        |                                |                        |                          |                        |
| 12                                   | Bank Loans .....                          | 121   | 20                     | 8,272                    | 5,871                  | 958                            | 969                    | 2,283                    | 159                    |
| 13                                   | Payables .....                            | 8,992   | 31                     | 90,224                   | 26,852                 | 6,452                          | 535                    | 8,591                    | 454                    |
| 14                                   | Tax Liabilities .....                     | 2,747   | —                      | 41,089                   | 310                    | 2,694                          | 12                     | 3,093                    | 3                      |
| 15                                   | Other Liabilities .....                   | 2,656   | 9                      | 82,139                   | 1,486                  | 6,024                          | 921                    | 4,901                    | 606                    |
| 16                                   | Funded Debt .....                         | 27,119  | 9                      | 162,594                  | 6,669                  | 2,328                          | 217                    | 4,034                    | 17                     |
| 17                                   | Liability Reserves .....                  | 30  | —                      | 28,650                   | 10                     | 424                            | 5                      | 61                       | —                      |
| 18                                   | Depreciation and Depletion Reserves ..... | 33,000  | 13                     | 341,292                  | 5,149                  | 13,336                         | 677                    | 14,757                   | 144                    |
| 19                                   | Capital Stock .....                       | 22,669  | 115                    | 296,793                  | 4,598                  | 23,209                         | 3,319                  | 19,641                   | 1,943                  |
| 20                                   | Surplus .....                             | 29,509  | 2                      | 374,650                  | 2,777                  | 30,268                         | 742                    | 31,626                   | 379                    |
| 21                                   | Less <i>Deficit</i> .....                 | —   | 8                      | 277                      | 371                    | 333                            | 826                    | 52                       | 164                    |
| 22                                   | Total .....                               | 126,843   | 191                    | 1,425,426                | 53,351                 | 85,360                         | 6,571                  | 88,935                   | 3,541                  |
| 23                                   | Gross Sales or Revenue .....              | 168,308   | 135                    | 1,300,203                | 34,004                 | 103,282                        | 3,110                  | 101,705                  | 3,477                  |
| 24                                   | Current Year Profit or <i>Loss</i> .....  | 9,605   | 9                      | 106,702                  | 951                    | 10,525                         | 273                    | 9,007                    | 248                    |
| <b>Selected Revenues and Charges</b> |   |   |                        |                          |                        |                                |                        |                          |                        |
| 25                                   | Rentals Received .....                    | 22  | —                      | 3,940                    | 375                    | 115                            | 58                     | 47                       | —                      |
| 26                                   | Bond Interest Received .....              | 90  | —                      | 969                      | 5                      | 63                             | 6                      | 16                       | —                      |
| 27                                   | Mortgage Interest Received .....          | —   | —                      | 423                      | —                      | 3                              | —                      | —                        | —                      |
| 28                                   | Foreign Dividends Received .....          | —   | —                      | 75                       | —                      | 1                              | 18                     | 2                        | —                      |
| 29                                   | Canadian Dividends Received .....         | 92  | —                      | 3,899                    | —                      | 215                            | 17                     | 86                       | —                      |
| 30                                   | Stock Dividends Received .....            | —   | —                      | —                        | —                      | —                              | —                      | —                        | 5                      |
| 31                                   | Rentals Paid .....                        | 145   | —                      | 5,109                    | 163                    | 561                            | 75                     | 433                      | 26                     |
| 32                                   | Bond Interest Paid .....                  | 1,087   | —                      | 5,526                    | 130                    | 24                             | 1                      | 83                       | —                      |
| 33                                   | Mortgage Interest Paid .....              | —   | —                      | 15                       | —                      | 9                              | 1                      | 11                       | 1                      |
| 34                                   | Charitable Donations .....                | 121   | —                      | 613                      | 5                      | 93                             | —                      | 67                       | —                      |
| 35                                   | Pension Contributions .....               | 260   | —                      | 4,639                    | 12                     | 518                            | 1                      | 398                      | —                      |
| 36                                   | Capital Cost Allowance .....              | 3,425   | 5                      | 59,891                   | 1,322                  | 1,555                          | 35                     | 1,386                    | 225                    |
| 37                                   | Depletion Charged .....                   | —   | —                      | 5,869                    | —                      | —                              | —                      | —                        | —                      |
| 38                                   | Write-off Mine and Oil Development .....  | —   | —                      | 5,983                    | —                      | —                              | —                      | —                        | —                      |
| 39                                   | Cash Dividends Charged .....              | 3,024   | —                      | 35,214                   | —                      | 3,123                          | 4                      | 1,166                    | —                      |
| 40                                   | Stock Dividends Charged .....             | —   | —                      | —                        | —                      | 1,211                          | —                      | 20                       | —                      |
| 41                                   | Capital Expenditures .....                | 15,347  | 11                     | 111,724                  | 15,730                 | 1,746                          | 34                     | 2,589                    | 6                      |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

**Industrial Division: MANUFACTURING—(Concluded)**

| Soaps and Toilet Preparations |                | Fertilizers and Industrial Chemicals |                | Miscellaneous Chemical Products |                | Group 16 Sub-Total |                | Misc. Mfg. Industries Group 17 Sub-Total |                | Total Profit Companies | Total Loss Companies | Total All Companies |    |
|-------------------------------|----------------|--------------------------------------|----------------|---------------------------------|----------------|--------------------|----------------|--|----------------|------------------------|----------------------|---------------------|----|
| Profit Companies              | Loss Companies | Profit Companies                     | Loss Companies | Profit Companies                | Loss Companies | Profit Companies   | Loss Companies | Profit Companies                         | Loss Companies |                        |                      |                     |    |
| 106                           | 46             | 63                                   | 23             | 201                             | 75             | 588                | 206            | 443                                      | 176            | 9,017                  | 3,386                | 12,403              | 1  |
| 5,947                         | \$ 301         | \$ 9,042                             | \$ 125         | \$ 10,589                       | \$ 2,542       | \$ 36,987          | \$ 3,484       | \$ 9,498                                 | \$ 2,007       | \$ 553,450             | \$ 50,434            | \$ 603,884          | 2  |
| 1,941                         | 144            | 1,158                                | 101            | 4,850                           | 99             | 10,450             | 513            | 4,128                                    | 242            | 326,620                | 21,217               | 347,837             | 3  |
| 695                           | 35             | 1,301                                | 4              | 4,052                           | 404            | 9,176              | 969            | 2,061                                    | 482            | 304,637                | 20,703               | 325,340             | 4  |
| 9,730                         | 541            | 23,881                               | 735            | 20,683                          | 7,804          | 83,631             | 10,222         | 30,286                                   | 3,674          | 1,499,346              | 193,474              | 1,692,820           | 5  |
| 21,477                        | 740            | 47,353                               | 1,731          | 30,085                          | 13,309         | 142,719            | 17,967         | 51,305                                   | 9,099          | 3,259,654              | 412,603              | 3,672,257           | 6  |
| 1,489                         | 48             | 6,836                                | 114            | 2,456                           | 3,971          | 14,266             | 4,357          | 2,404                                    | 1,696          | 528,553                | 59,933               | 588,486             | 7  |
| 47,311                        | 1,781          | 190,000                              | 6,039          | 96,695                          | 142,348        | 394,732            | 153,117        | 70,316                                   | 21,447         | 7,074,847              | 1,012,685            | 8,087,532           | 8  |
| 1,930                         | —              | 6,486                                | 30             | 15,373                          | 1,574          | 36,534             | 1,950          | 9,024                                    | 793            | 1,093,481              | 91,975               | 1,185,456           | 9  |
| 2,323                         | 833            | 5,891                                | 1,043          | 6,893                           | 5,288          | 22,267             | 9,227          | 7,433                                    | 3,077          | 361,286                | 54,555               | 415,841             | 10 |
| 92,843                        | 4,423          | 291,948                              | 9,922          | 191,676                         | 177,349        | 750,762            | 201,806        | 186,455                                  | 42,517         | 15,001,874             | 1,917,579            | 16,919,453          | 11 |
| 3,119                         | 450            | 2,1143                               | 770            | 4,642                           | 8,440          | 13,145             | 10,788         | 11,149                                   | 4,092          | 521,092                | 186,449              | 707,541             | 12 |
| 10,404                        | 436            | 25,940                               | 716            | 16,970                          | 6,412          | 68,357             | 8,553          | 19,219                                   | 4,195          | 1,135,959              | 202,278              | 1,338,237           | 13 |
| 3,474                         | 37             | 7,004                                | 21             | 6,372                           | 121            | 22,637             | 194            | 4,649                                    | 118            | 460,394                | 10,460               | 470,854             | 14 |
| 3,554                         | 582            | 27,812                               | 2,056          | 5,806                           | 41,024         | 48,097             | 45,189         | 14,056                                   | 4,986          | 1,047,783              | 259,368              | 1,307,151           | 15 |
| 3,109                         | 72             | 8,971                                | 437            | 6,310                           | 42,950         | 24,752             | 43,693         | 8,478                                    | 2,001          | 1,234,645              | 202,506              | 1,437,151           | 16 |
| 120                           | —              | 3,343                                | —              | 582                             | 5              | 4,530              | 10             | 403                                      | 54             | 74,007                 | 3,411                | 77,418              | 17 |
| 16,243                        | 585            | 94,510                               | 2,045          | 52,398                          | 20,179         | 191,244            | 23,630         | 38,185                                   | 7,072          | 3,808,756              | 425,890              | 4,234,646           | 18 |
| 20,444                        | 1,894          | 38,911                               | 3,999          | 43,304                          | 55,855         | 145,509            | 67,010         | 33,145                                   | 15,688         | 2,543,403              | 426,764              | 2,970,167           | 19 |
| 32,801                        | 723            | 83,381                               | 259            | 55,757                          | 7,735          | 233,833            | 9,838          | 58,985                                   | 6,727          | 4,203,958              | 265,862              | 4,469,820           | 20 |
| 425                           | 356            | 67                                   | 381            | 465                             | 5,372          | 1,342              | 7,099          | 1,814                                    | 2,416          | 28,123                 | 65,409               | 93,532              | 21 |
| 92,843                        | 4,423          | 291,948                              | 9,922          | 191,676                         | 177,349        | 750,762            | 201,806        | 186,455                                  | 42,517         | 15,001,874             | 1,917,579            | 16,919,453          | 22 |
| 36,029                        | 4,323          | 297,438                              | 6,137          | 191,062                         | 47,145         | 829,516            | 64,192         | 230,954                                  | 24,884         | 16,173,050             | 1,582,948            | 17,155,998          | 23 |
| 11,619                        | 248            | 29,193                               | 169            | 22,602                          | 5,312          | 82,946             | 6,250          | 18,909                                   | 2,068          | 1,444,162              | 65,951               | 1,378,211           | 24 |
| 139                           | 8              | 21                                   | 14             | 448                             | 17             | 770                | 97             | 592                                      | 158            | 16,761                 | 2,345                | 19,106              | 25 |
| 39                            | 4              | 48                                   | 3              | 83                              | —              | 249                | 13             | 62                                       | 3              | 8,589                  | 460                  | 9,049               | 26 |
| —                             | —              | —                                    | —              | 3                               | 3              | 6                  | 3              | —  | 1              | 601                    | 41                   | 642                 | 27 |
| 13                            | —              | 238                                  | —              | 362                             | —              | 616                | 18             | —  | 1              | 19,135                 | 131                  | 19,266              | 28 |
| 81                            | 2              | 1,168                                | —              | 633                             | 3              | 2,183              | 22             | 279                                      | 40             | 57,382                 | 2,176                | 59,558              | 29 |
| —                             | —              | —                                    | —              | —                               | —              | —                  | 5              | 141                                      | —              | 470                    | 14                   | 484                 | 30 |
| 561                           | 57             | 558                                  | 43             | 948                             | 139            | 3,061              | 340            | 1,742                                    | 366            | 46,292                 | 9,457                | 55,749              | 31 |
| 180                           | —              | 472                                  | —              | 386                             | 581            | 1,145              | 582            | 163                                      | 73             | 41,314                 | 4,958                | 46,272              | 32 |
| 6                             | 3              | 7                                    | —              | 35                              | 10             | 68                 | 15             | 80                                       | 23             | 2,598                  | 617                  | 3,215               | 33 |
| 70                            | 1              | 389                                  | 2              | 152                             | 16             | 771                | 19             | 176                                      | 3              | 13,395                 | 557                  | 13,952              | 34 |
| 691                           | 27             | 2,721                                | —              | 611                             | 95             | 4,939              | 123            | 650                                      | 48             | 56,974                 | 3,079                | 60,053              | 35 |
| 3,324                         | 60             | 16,072                               | 36             | 6,281                           | 6,793          | 28,618             | 7,149          | 4,844                                    | 631            | 477,440                | 57,478               | 534,918             | 36 |
| —                             | —              | 7                                    | —              | —                               | —              | 7                  | —              | —  | —              | 14,716                 | 695                  | 15,411              | 37 |
| —                             | —              | —                                    | —              | —                               | —              | —                  | —              | —  | 1              | 6,124                  | 15                   | 6,139               | 38 |
| 958                           | 1              | 14,336                               | —              | 7,474                           | 33             | 27,057             | 38             | 3,311                                    | 297            | 348,402                | 6,229                | 354,631             | 39 |
| —                             | —              | 5                                    | —              | 61                              | —              | 1,297              | —              | 301                                      | —              | 12,066                 | 36                   | 12,102              | 40 |
| 5,165                         | 113            | 38,749                               | 646            | 8,783                           | 22,845         | 57,032             | 23,705         | 7,542                                    | 4,662          | 842,446                | 172,499              | 1,014,945           | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



V

**TABLE 7—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|    |   | Industrial Division: CONSTRUCTION                  |                        |   |                        |                              |                        |                           |                        |
|----|---|--|------------------------|---|------------------------|------------------------------|------------------------|---------------------------|------------------------|
|    |   | General Contractors<br>Buildings and<br>Structures |                        | General Contractors<br>Roads and<br>Bridges |                        | Other General<br>Contractors |                        | Electrical<br>Contractors |                        |
|    |   | Profit<br>Com-<br>panies                           | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                    | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies |
| 1  | Number of Companies . . . . .                 | 1,113  | 327                    | 301   | 80                     | 89                           | 30                     | 231                       | 54                     |
|    | <b>Assets</b>                                 |  |                        |   |                        |                              |                        |                           |                        |
| 2  | Cash . . . . .                                | \$ 38,323  | \$ 1,971               | \$ 14,334                                   | \$ 632                 | \$ 12,242                    | \$ 464                 | \$ 3,792                  | \$ 261                 |
| 3  | Government Securities . . . . .               | 9,964  | 599                    | 3,161                                       | 429                    | 1,222                        | 958                    | 405                       | 113                    |
| 4  | Other Securities . . . . .                    | 16,067   | 1,124                  | 4,730                                       | 881                    | 2,346                        | 25                     | 391                       | 61                     |
| 5  | Receivables . . . . .                         | 139,861  | 14,005                 | 46,386                                      | 3,509                  | 21,500                       | 3,355                  | 16,710                    | 5,563                  |
| 6  | Inventories . . . . .                         | 136,117  | 11,633                 | 11,793                                      | 2,913                  | 40,473                       | 345                    | 11,348                    | 2,803                  |
| 7  | Land . . . . .                                | 11,272   | 1,100                  | 2,035                                       | 199                    | 407                          | 74                     | 343                       | 114                    |
| 8  | Buildings and Equipment . . . . .             | 102,020  | 17,474                 | 97,033                                      | 13,747                 | 27,178                       | 7,806                  | 6,122                     | 3,148                  |
| 9  | Investment in Subsidiaries . . . . .          | 18,029   | 417                    | 6,209                                       | 1,319                  | 3,664                        | 20                     | 1,102                     | 373                    |
| 10 | Other Assets . . . . .                        | 11,723   | 2,585                  | 6,269                                       | 962                    | 2,152                        | 968                    | 1,722                     | 173                    |
| 11 | Total . . . . .                               | 483,376  | 50,908                 | 191,950                                     | 24,591                 | 111,184                      | 14,015                 | 41,935                    | 12,609                 |
|    | <b>Liabilities and Capital</b>                |  |                        |   |                        |                              |                        |                           |                        |
| 12 | Bank Loans . . . . .                          | 48,740   | 8,365                  | 13,647                                      | 6,214                  | 6,293                        | 1,732                  | 4,032                     | 276                    |
| 13 | Payables . . . . .                            | 111,149  | 14,880                 | 27,949                                      | 3,791                  | 7,820                        | 1,608                  | 12,674                    | 2,359                  |
| 14 | Tax Liabilities . . . . .                     | 13,433   | 134                    | 6,901                                       | 45                     | 5,648                        | 11                     | 1,162                     | 5                      |
| 15 | Other Liabilities . . . . .                   | 118,720  | 10,430                 | 21,011                                      | 5,117                  | 45,376                       | 2,720                  | 6,639                     | 4,641                  |
| 16 | Funded Debt . . . . .                         | 20,488   | 3,076                  | 4,836                                       | 942                    | 87                           | 211                    | 942                       | 1,447                  |
| 17 | Liability Reserves . . . . .                  | 714  | 147                    | 288   | 5                      | 9                            | —                      | 55                        | —                      |
| 18 | Depreciation and Depletion Reserves . . . . . | 52,039   | 7,678                  | 55,915                                      | 6,866                  | 14,750                       | 4,659                  | 2,373                     | 507                    |
| 19 | Capital Stock . . . . .                       | 40,364   | 6,038                  | 15,725                                      | 2,913                  | 5,228                        | 3,174                  | 4,733                     | 4,230                  |
| 20 | Surplus . . . . .                             | 79,501   | 3,027                  | 46,706                                      | 1,774                  | 26,188                       | 875                    | 9,400                     | 352                    |
| 21 | Less <i>Deficit</i> . . . . .                 | <i>1,772</i>                                       | <i>2,867</i>           | <i>1,028</i>                                | <i>3,076</i>           | <i>215</i>                   | <i>975</i>             | <i>75</i>                 | <i>1,208</i>           |
| 22 | Total . . . . .                               | 483,376  | 50,908                 | 191,950                                     | 24,591                 | 111,184                      | 14,015                 | 41,935                    | 12,609                 |
| 23 | Gross Sales or Revenue . . . . .              | 794,153  | 72,468                 | 280,971                                     | 19,680                 | 133,614                      | 15,932                 | 86,270                    | 9,256                  |
| 24 | Current Year Profit or <i>Loss</i> . . . . .  | 45,169   | <i>3,676</i>           | 22,347                                      | <i>2,203</i>           | 14,864                       | <i>753</i>             | 4,617                     | <i>486</i>             |
|    | <b>Selected Revenues and Charges</b>          |  |                        |   |                        |                              |                        |                           |                        |
| 25 | Rentals Received . . . . .                    | 2,844  | 206                    | 564   | 19                     | 446                          | 69                     | 52                        | 6                      |
| 26 | Bond Interest Received . . . . .              | 272  | 16                     | 86  | 8                      | 19                           | 1                      | 6                         | —                      |
| 27 | Mortgage Interest Received . . . . .          | 52   | 7                      | 9   | —                      | —                            | —                      | —                         | —                      |
| 28 | Foreign Dividends Received . . . . .          | 6  | —                      | 2   | —                      | 3                            | —                      | —                         | —                      |
| 29 | Canadian Dividends Received . . . . .         | 1,035  | 5                      | 53  | 8                      | 126                          | —                      | 13                        | 1                      |
| 30 | Stock Dividends Received . . . . .            | 533  | —                      | —   | —                      | —                            | —                      | —                         | —                      |
| 31 | Rentals Paid . . . . .                        | 1,230  | 192                    | 499   | 123                    | 1,148                        | 55                     | 514                       | 77                     |
| 32 | Bond Interest Paid . . . . .                  | 236  | —                      | 160   | 12                     | —                            | 3                      | 1                         | —                      |
| 33 | Mortgage Interest Paid . . . . .              | 446  | 52                     | 39  | 4                      | 3                            | 7                      | 9                         | 2                      |
| 34 | Charitable Donations . . . . .                | 408  | 18                     | 152   | 4                      | 78                           | 1                      | 70                        | 2                      |
| 35 | Pension Contributions . . . . .               | 338  | 20                     | 231   | 4                      | 114                          | 11                     | 78                        | 3                      |
| 36 | Capital Cost Allowance . . . . .              | 13,534   | 1,868                  | 14,425                                      | 1,515                  | 4,432                        | 998                    | 878                       | 31                     |
| 37 | Depletion Charged . . . . .                   | 5  | 25                     | 26  | 1                      | —                            | —                      | —                         | —                      |
| 38 | Write-off Mine and Oil Development . . . . .  | —  | —                      | —   | —                      | —                            | —                      | 2                         | —                      |
| 39 | Cash Dividends Charged . . . . .              | 2,585  | 57                     | 1,501                                       | 17                     | 928                          | 144                    | 95                        | 7                      |
| 40 | Stock Dividends Charged . . . . .             | 2,046  | —                      | 127   | 9                      | —                            | —                      | 173                       | —                      |
| 41 | Capital Expenditures . . . . .                | 22,628   | 3,763                  | 19,669                                      | 3,348                  | 6,414                        | 1,574                  | 1,541                     | 352                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes

1953 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

| Industrial Division: CONSTRUCTION—(Concluded) |                |                                 |                |                        |                      |                     | Industrial Division: TRANSPORTATION, Etc. |                |                                   |                |    |
|---|----------------|---------------------------------|----------------|------------------------|----------------------|---------------------|---|----------------|-----------------------------------|----------------|----|
| Plumbing and Heating Contractors              |                | Other Special Trade Contractors |                | Total Profit Companies | Total Loss Companies | Total All Companies | Steam Railways                            |                | Urban Transportation and Taxicabs |                |    |
| Profit Companies                              | Loss Companies | Profit Companies                | Loss Companies |                        |                      |                     | Profit Companies                          | Loss Companies | Profit Companies                  | Loss Companies |    |
| 442   | 139            | 466                             | 187            | 2,642                  | 817                  | 3,459               | 25  | 13             | 183                               | 152            | 1  |
| \$ 5,122                                      | \$ 213         | \$ 4,245                        | \$ 360         | \$ 78,058              | \$ 3,901             | \$ 81,959           | \$ 43,265                                 | \$ 622         | \$ 928                            | \$ 538         | 2  |
| 948   | 134            | 1,142                           | 76             | 16,842                 | 2,309                | 19,151              | 69,536                                    | 157            | 53                                | 35             | 3  |
| 1,528   | 151            | 828                             | 100            | 25,890                 | 2,342                | 28,232              | 1,379                                     | 97             | 191                               | 23             | 4  |
| 29,412  | 2,797          | 22,931                          | 3,845          | 276,800                | 33,074               | 309,874             | 47,246                                    | 2,085          | 7,408                             | 598            | 5  |
| 18,332  | 2,021          | 9,495                           | 1,890          | 227,558                | 21,605               | 249,163             | 57,400                                    | 2,046          | 4,774                             | 529            | 6  |
| 754   | 53             | 1,307                           | 244            | 16,118                 | 1,784                | 17,902              | 75,108                                    | 26,952         | 3,913                             | 145            | 7  |
| 10,872  | 2,082          | 28,525                          | 6,043          | 271,750                | 50,300               | 322,050             | 1,520,725                                 | 49,577         | 153,132                           | 7,312          | 8  |
| 699   | 41             | 1,473                           | 188            | 31,176                 | 2,358                | 33,534              | 274,594                                   | 405            | 3,198                             | 1,009          | 9  |
| 3,212   | 811            | 4,288                           | 927            | 29,366                 | 6,426                | 35,792              | 13,118                                    | 4,635          | 4,461                             | 844            | 10 |
| 70,879  | 8,303          | 74,234                          | 13,673         | 973,558                | 124,099              | 1,097,657           | 2,102,371                                 | 86,576         | 178,058                           | 11,033         | 11 |
| 6,428   | 1,071          | 7,223                           | 1,979          | 86,363                 | 19,637               | 106,000             | 3,705                                     | 10             | 3,672                             | 1,864          | 12 |
| 19,527  | 2,514          | 12,408                          | 3,284          | 191,527                | 28,436               | 219,963             | 86,857                                    | 10,207         | 10,109                            | 1,922          | 13 |
| 2,002   | 25             | 2,507                           | 39             | 31,653                 | 259                  | 31,912              | 2,573                                     | —              | 2,815                             | 268            | 14 |
| 8,660   | 1,384          | 8,371                           | 1,790          | 208,777                | 26,082               | 234,859             | 15,812                                    | 792            | 77,666                            | 1,072          | 15 |
| 1,886   | 438            | 1,470                           | 483            | 29,709                 | 6,597                | 36,306              | 445,801                                   | 52,324         | 7,026                             | 1,273          | 16 |
| 8   | —              | 158                             | —              | 1,232                  | 152                  | 1,384               | 14,320                                    | —              | 453                               | —              | 17 |
| 4,160   | 780            | 15,057                          | 2,936          | 144,294                | 23,426               | 167,720             | 586,538                                   | 3,735          | 41,994                            | 2,280          | 18 |
| 9,333   | 2,166          | 10,584                          | 2,468          | 85,967                 | 20,989               | 106,956             | 512,392                                   | 27,523         | 26,928                            | 2,968          | 19 |
| 19,066  | 568            | 16,757                          | 1,398          | 197,618                | 7,994                | 205,612             | 434,976                                   | 102            | 7,537                             | 274            | 20 |
| 191   | 643            | 301                             | 704            | 3,582                  | 9,473                | 13,055              | 603                                       | 8,117          | 142                               | 888            | 21 |
| 70,879  | 8,303          | 74,234                          | 13,673         | 973,558                | 124,099              | 1,097,657           | 2,102,371                                 | 86,576         | 178,058                           | 11,033         | 22 |
| 158,078                                       | 16,145         | 135,448                         | 20,993         | 1,588,534              | 154,474              | 1,743,008           | 638,566                                   | 15,616         | 73,337                            | 14,573         | 23 |
| 7,538   | 691            | 7,835                           | 989            | 102,370                | 8,798                | 93,572              | 44,345                                    | 526            | 8,853                             | 804            | 24 |
| 133   | 16             | 101                             | 43             | 4,140                  | 359                  | 4,499               | 53  | 168            | 134                               | 169            | 25 |
| 20  | 2              | 22                              | 1              | 425                    | 28                   | 453                 | 3,359                                     | 1              | 17                                | 2              | 26 |
| 3   | —              | 4                               | —              | 68                     | 7                    | 75                  | 35  | —              | —                                 | —              | 27 |
| —   | —              | —                               | —              | 11                     | —                    | 11                  | 744                                       | —              | —                                 | —              | 28 |
| 19  | —              | 12                              | —              | 1,258                  | 14                   | 1,272               | 10,970                                    | —              | 19                                | —              | 29 |
| —   | —              | —                               | —              | 533                    | —                    | 533                 | —   | —              | —                                 | —              | 30 |
| 711   | 153            | 535                             | 154            | 4,637                  | 754                  | 5,391               | 2,421                                     | 176            | 258                               | 219            | 31 |
| 22  | 1              | 24                              | —              | 443                    | 16                   | 459                 | 12,585                                    | 1,371          | 2,407                             | 45             | 32 |
| 31  | 3              | 21                              | 6              | 549                    | 74                   | 623                 | 77  | —              | 11                                | 7              | 33 |
| 52  | 3              | 60                              | 2              | 820                    | 30                   | 850                 | 474                                       | —              | 88                                | 7              | 34 |
| 80  | 2              | 94                              | 15             | 935                    | 55                   | 990                 | 16,594                                    | 57             | 1,097                             | 124            | 35 |
| 1,270   | 179            | 3,911                           | 628            | 38,450                 | 5,219                | 43,669              | 41,871                                    | 410            | 8,394                             | 1,497          | 36 |
| —   | —              | 14                              | —              | 45                     | 26                   | 71                  | 784                                       | 4              | —                                 | —              | 37 |
| —   | —              | —                               | —              | 2                      | —                    | 2                   | —   | —              | —                                 | —              | 38 |
| 298   | 2              | 273                             | 7              | 5,680                  | 234                  | 5,914               | 28,232                                    | 5              | 3,486                             | 12             | 39 |
| 30  | —              | 61                              | —              | 2,437                  | 9                    | 2,446               | —   | —              | 40                                | 15             | 40 |
| 2,362   | 267            | 5,615                           | 1,057          | 58,229                 | 10,362               | 68,591              | 102,901                                   | 1,062          | 21,801                            | 4,346          | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 7—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Industrial Classes**  
**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | <b>Industrial Division: TRANSPORTATION, STORAGE and COMMUNICATION—(Cont'd)</b> |                        |                                 |                        |  |                        |  |                        |
|--------------------------------------|--|--|------------------------|---------------------------------|------------------------|--|------------------------|--|------------------------|
|                                      |  | <b>Truck<br/>Transportation</b>  |                        | <b>Water<br/>Transportation</b> |                        | <b>Air, Bus<br/>and Other<br/>Transportation</b> |                        | <b>Services<br/>Incidental to<br/>Transportation</b> |                        |
|                                      |  | Profit<br>Com-<br>panies   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                         | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                             | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 538  | 229                    | 228                             | 142                    | 161  | 131                    | 161  | 55                     |
| <b>Assets</b>                        |  |  |                        |                                 |                        |  |                        |  |                        |
| 2                                    | Cash.....                                | \$ 4,305   | \$ 463                 | \$ 23,998                       | \$ 3,895               | \$ 7,686   | \$ 2,790               | \$ 6,679   | \$ 1,054               |
| 3                                    | Government Securities.....               | 385  | 65                     | 16,819                          | 341                    | 12,377   | 1,256                  | 1,215  | 9                      |
| 4                                    | Other Securities.....                    | 1,263  | 178                    | 17,949                          | 3,369                  | 7,608  | 155                    | 5,676  | 120                    |
| 5                                    | Receivables.....                         | 19,749   | 3,235                  | 25,041                          | 9,809                  | 5,325  | 6,620                  | 9,422  | 1,040                  |
| 6                                    | Inventories.....                         | 1,143  | 305                    | 10,367                          | 362                    | 4,187  | 5,206                  | 688  | 69                     |
| 7                                    | Land.....                                | 2,995  | 401                    | 3,743                           | 169                    | 4,818  | 1,525                  | 1,571  | 186                    |
| 8                                    | Buildings and Equipment.....             | 95,999   | 16,293                 | 237,375                         | 80,326                 | 180,050  | 167,233                | 13,769   | 2,975                  |
| 9                                    | Investment in Subsidiaries.....          | 3,972  | 287                    | 42,544                          | 5,092                  | 103,095  | 5,462                  | 5,861  | 1,271                  |
| 10                                   | Other Assets.....                        | 9,053  | 2,259                  | 9,679                           | 4,118                  | 7,398  | 4,269                  | 1,939  | 272                    |
| 11                                   | Total.....                               | 138,864  | 23,486                 | 387,515                         | 107,481                | 332,544  | 194,516                | 46,820   | 6,996                  |
| <b>Liabilities and Capital</b>       |  |  |                        |                                 |                        |  |                        |  |                        |
| 12                                   | Bank Loans.....                          | 7,848  | 2,930                  | 7,429                           | 6,908                  | 3,393  | 14,370                 | 571  | 248                    |
| 13                                   | Payables.....                            | 16,945   | 4,880                  | 26,451                          | 8,809                  | 12,082   | 13,018                 | 6,479  | 1,785                  |
| 14                                   | Tax Liabilities.....                     | 3,099  | 112                    | 4,994                           | 1,535                  | 3,461  | 216                    | 1,547  | 7                      |
| 15                                   | Other Liabilities.....                   | 14,818   | 3,226                  | 25,516                          | 11,216                 | 18,110   | 15,713                 | 3,447  | 833                    |
| 16                                   | Funded Debt.....                         | 5,721  | 1,628                  | 28,202                          | 19,274                 | 142,036  | 92,942                 | 2,652  | 2,861                  |
| 17                                   | Liability Reserves.....                  | 64   | 2                      | 1,279                           | 176                    | 435  | 295                    | 17   | —                      |
| 18                                   | Depreciation and Depletion Reserves..... | 48,520   | 6,811                  | 146,630                         | 28,641                 | 49,709   | 24,839                 | 8,322  | 402                    |
| 19                                   | Capital Stock.....                       | 19,799   | 4,026                  | 70,390                          | 16,109                 | 52,858   | 35,059                 | 14,006   | 1,155                  |
| 20                                   | Surplus.....                             | 22,738   | 1,487                  | 81,076                          | 17,012                 | 52,797   | 2,427                  | 10,078   | 284                    |
| 21                                   | Less <i>Deficit</i> .....                | <i>688</i>   | <i>1,616</i>           | <i>4,452</i>                    | <i>2,199</i>           | <i>2,337</i>                                     | <i>4,363</i>           | <i>299</i>   | <i>579</i>             |
| 22                                   | Total.....                               | 138,864  | 23,486                 | 387,515                         | 107,481                | 332,544  | 194,516                | 46,820   | 6,996                  |
| 23                                   | Gross Sales or Revenue.....              | 174,698  | 26,454                 | 248,419                         | 38,559                 | 86,855   | 48,312                 | 56,132   | 6,624                  |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 12,219   | <i>1,156</i>           | 19,456                          | <i>3,703</i>           | 16,011   | <i>2,898</i>           | 6,155  | <i>406</i>             |
| <b>Selected Revenues and Charges</b> |  |  |                        |                                 |                        |  |                        |  |                        |
| 25                                   | Rentals Received.....                    | 277  | 44                     | 18                              | 23                     | 172  | 72                     | 113  | 41                     |
| 26                                   | Bond Interest Received.....              | 4  | —                      | 191                             | 28                     | 1,939  | 35                     | 29   | 50                     |
| 27                                   | Mortgage Interest Received.....          | 7  | 1                      | 51                              | —                      | 1  | —                      | 4  | —                      |
| 28                                   | Foreign Dividends Received.....          | —  | —                      | 255                             | 12                     | 1,951  | —                      | 2  | 2                      |
| 29                                   | Canadian Dividends Received.....         | 32   | —                      | 1,010                           | 36                     | —  | 45                     | 331  | —                      |
| 30                                   | Stock Dividends Received.....            | 4  | —                      | 36                              | —                      | —  | —                      | 1  | —                      |
| 31                                   | Rentals Paid.....                        | 1,832  | 221                    | 370                             | 457                    | 845  | 503                    | 864  | 100                    |
| 32                                   | Bond Interest Paid.....                  | 82   | 1                      | 840                             | 267                    | 3,818  | 790                    | 3  | 74                     |
| 33                                   | Mortgage Interest Paid.....              | 30   | 15                     | 313                             | 120                    | 28   | 22                     | 31   | 11                     |
| 34                                   | Charitable Donations.....                | 93   | 2                      | 358                             | 114                    | 24   | 17                     | 82   | 2                      |
| 35                                   | Pension Contributions.....               | 181  | 5                      | 769                             | 47                     | 305  | 13                     | 275  | 1                      |
| 36                                   | Capital Cost Allowance.....              | 14,034   | 2,340                  | 25,501                          | 6,017                  | 9,339  | 6,727                  | 1,040  | 115                    |
| 37                                   | Depletion Charged.....                   | —  | —                      | 1                               | —                      | —  | —                      | —  | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                      | —                               | —                      | —  | —                      | —  | —                      |
| 39                                   | Cash Dividends Charged.....              | 41,564   | 15                     | 2,917                           | 133                    | 3,203  | 372                    | 879  | 7                      |
| 40                                   | Stock Dividends Charged.....             | 122  | —                      | 258                             | 991                    | —  | —                      | 163  | —                      |
| 41                                   | Capital Expenditures.....                | 23,710   | 5,362                  | 23,386                          | 12,492                 | 17,947   | 19,410                 | 1,057  | 180                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

| Industrial Division: TRANSPORTATION, STORAGE AND COMMUNICATION—(Continued) |                        |                          |                        |                          |                        |                          |                        |                          |                        |                          |                        |
|--|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|
| Transportation<br>Sub-Total  |                        | Grain<br>Elevators       |                        | Storage and<br>Warehouse |                        | Storage<br>Sub-Total     |                        | Radio<br>Broadcasting    |                        | Telephones               |                        |
| Profit<br>Com-<br>panies   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1,296  | 722                    | 37                       | 6                      | 101                      | 46                     | 138                      | 52                     | 107                      | 11                     | 102                      | 24                     |
| \$ 86,861  | \$ 9,362               | \$ 5,398                 | \$ 44                  | \$ 2,008                 | \$ 191                 | \$ 7,406                 | \$ 235                 | \$ 2,886                 | \$ 152                 | \$ 52,186                | \$ 26                  |
| 100,385  | 1,863                  | 1,295                    | 2                      | 975                      | —                      | 2,270                    | 2                      | 897                      | —                      | 7,168                    | 11                     |
| 34,066   | 3,942                  | 10,315                   | 69                     | 611                      | 73                     | 10,926                   | 142                    | 6,291                    | —                      | 12,315                   | 1                      |
| 114,191  | 23,387                 | 22,190                   | 51                     | 3,217                    | 364                    | 25,407                   | 415                    | 4,379                    | 146                    | 26,884                   | 75                     |
| 78,559   | 8,517                  | 141,885                  | 324                    | 314                      | 86                     | 142,199                  | 410                    | 30                       | 777                    | 19,519                   | 108                    |
| 92,148   | 29,378                 | 1,522                    | 1                      | 2,159                    | 184                    | 3,681                    | 185                    | 608                      | 47                     | 10,399                   | 62                     |
| 2,201,050  | 323,716                | 83,724                   | 395                    | 25,547                   | 2,475                  | 109,271                  | 2,870                  | 14,673                   | 3,962                  | 926,669                  | 1,772                  |
| 433,264  | 13,526                 | 13,239                   | —                      | 2,610                    | 63                     | 15,849                   | 63                     | 1,420                    | 55                     | 21,090                   | 82                     |
| 45,648   | 16,397                 | 2,613                    | 24                     | 1,390                    | 255                    | 4,003                    | 279                    | 2,879                    | 119                    | 12,174                   | 36                     |
| 3,186,172  | 430,088                | 282,181                  | 910                    | 38,831                   | 3,691                  | 321,012                  | 4,601                  | 34,063                   | 5,258                  | 1,088,404                | 2,173                  |
| 26,618   | 26,330                 | 101,788                  | 125                    | 597                      | 392                    | 102,385                  | 517                    | 400                      | 54                     | 679                      | 30                     |
| 158,923  | 40,621                 | 18,795                   | 151                    | 1,844                    | 461                    | 20,639                   | 612                    | 1,788                    | 314                    | 21,615                   | 352                    |
| 18,489   | 2,138                  | 4,540                    | 7                      | 835                      | 9                      | 5,375                    | 16                     | 1,654                    | 104                    | 16,597                   | —                      |
| 155,369  | 32,852                 | 16,613                   | 158                    | 1,010                    | 438                    | 17,623                   | 596                    | 1,162                    | 2,622                  | 28,454                   | 587                    |
| 631,438  | 170,302                | 9,392                    | 270                    | 3,155                    | 447                    | 12,547                   | 717                    | 1,348                    | 181                    | 319,551                  | 521                    |
| 16,568   | 473                    | 238                      | —                      | —                        | —                      | 238                      | —                      | 3                        | —                      | 1,828                    | —                      |
| 881,713  | 66,708                 | 49,384                   | 29                     | 12,138                   | 620                    | 61,522                   | 649                    | 7,643                    | 226                    | 228,673                  | 292                    |
| 696,373  | 86,840                 | 39,052                   | 142                    | 6,586                    | 1,532                  | 45,638                   | 1,674                  | 9,589                    | 2,077                  | 445,727                  | 675                    |
| 609,202  | 21,586                 | 43,166                   | 80                     | 12,865                   | 292                    | 56,031                   | 372                    | 10,683                   | 150                    | 25,425                   | 73                     |
| <b>8,521</b>   | <b>17,762</b>          | <b>787</b>               | <b>52</b>              | <b>199</b>               | <b>500</b>             | <b>986</b>               | <b>552</b>             | <b>207</b>               | <b>470</b>             | <b>145</b>               | <b>357</b>             |
| 3,186,172  | 430,088                | 282,181                  | 910                    | 38,831                   | 3,691                  | 321,012                  | 4,601                  | 34,063                   | 5,258                  | 1,088,404                | 2,173                  |
| 278,007  | 150,138                | 74,435                   | 543                    | 23,332                   | 1,701                  | 97,767                   | 2,244                  | 27,426                   | 1,240                  | 265,605                  | 513                    |
| 107,039  | <b>9,493</b>           | 12,551                   | <b>45</b>              | 3,507                    | <b>111</b>             | 16,058                   | <b>156</b>             | 6,977                    | <b>345</b>             | 59,676                   | <b>139</b>             |
| <b>767</b>   | 517                    | 645                      | 1                      | 258                      | 75                     | 903                      | 76                     | 66                       | 1                      | 200                      | 7                      |
| 5,539  | 116                    | 63                       | —                      | 9                        | —                      | 72                       | —                      | 22                       | 2                      | 491                      | —                      |
| 98   | 1                      | —                        | —                      | —                        | —                      | —                        | —                      | 3                        | —                      | —                        | —                      |
| 2,952  | 14                     | 15                       | —                      | —                        | —                      | 15                       | —                      | 2                        | —                      | —                        | —                      |
| 12,362   | 81                     | 1,984                    | 5                      | 123                      | 1                      | 2,107                    | 6                      | 331                      | —                      | 1,312                    | —                      |
| 41   | —                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      |
| 6,590  | 1,676                  | 976                      | 1                      | 780                      | 115                    | 1,756                    | 116                    | 377                      | 24                     | 411                      | 22                     |
| 19,735   | 2,548                  | 282                      | 6                      | 50                       | 6                      | 332                      | 12                     | 36                       | —                      | 10,434                   | 1                      |
| 490  | 175                    | 4                        | —                      | 38                       | 14                     | 42                       | 14                     | 5                        | —                      | 10                       | —                      |
| 1,119  | 142                    | 203                      | —                      | 22                       | —                      | 225                      | —                      | 50                       | —                      | 266                      | —                      |
| 19,221   | 247                    | 466                      | —                      | 64                       | 1                      | 530                      | 1                      | 76                       | 1                      | 9,334                    | —                      |
| 100,179  | 17,106                 | 3,256                    | 33                     | 1,499                    | 121                    | 4,755                    | 154                    | 1,227                    | 19                     | 33,424                   | 44                     |
| 785  | 4                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      |
| —  | —                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      |
| 80,281   | 544                    | 3,711                    | —                      | 960                      | 1                      | 4,671                    | 1                      | 972                      | —                      | 25,267                   | —                      |
| 583  | 1,006                  | 21                       | —                      | —                        | —                      | 21                       | —                      | 388                      | —                      | —                        | —                      |
| 190,802  | 42,852                 | 6,236                    | 265                    | 1,532                    | 578                    | 7,768                    | 843                    | 1,551                    | 832                    | 141,590                  | 259                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 7—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|    |  | Industrial Division:<br>TRANSPORTATION, STORAGE, ETC.—(Concluded) |                |                        |                      |                     | Industrial Division:<br>Electric Light and Power |                |
|----|--|---|----------------|------------------------|----------------------|---------------------|--|----------------|
|    |  | Communication Sub-Total   |                | Total Profit Companies | Total Loss Companies | Total All Companies | Profit Companies                                 | Loss Companies |
|    |  | Profit Companies  | Loss Companies |                        |                      |                     |  |                |
| 1  | Number of Companies.....                 | 209   | 35             | 1,643                  | 809                  | 2,452               | 79   |                |
|    | <b>Assets</b>                            |   |                |                        |                      |                     |  |                |
| 2  | Cash.....                                | \$ 55,072   | \$ 178         | \$ 149,339             | \$ 9,775             | \$ 159,114          | \$ 17,981  | \$ 1,800       |
| 3  | Government Securities.....               | 8,065   | 11             | 110,720                | 1,876                | 112,596             | 27,243   |                |
| 4  | Other Securities.....                    | 18,606  | 1              | 63,598                 | 4,085                | 67,683              | 5,783  |                |
| 5  | Receivables.....                         | 31,263  | 221            | 170,861                | 24,023               | 194,884             | 24,693   |                |
| 6  | Inventories.....                         | 19,549  | 885            | 240,307                | 9,812                | 250,119             | 13,095   |                |
| 7  | Land.....                                | 11,007  | 109            | 106,836                | 29,672               | 136,508             | 153,268  | 1,300          |
| 8  | Buildings and Equipment.....             | 941,342   | 5,734          | 3,251,663              | 332,320              | 3,583,983           | 965,475  | 2,800          |
| 9  | Investment in Subsidiaries.....          | 22,510  | 137            | 471,623                | 13,726               | 485,349             | 198,518  |                |
| 10 | Other Assets.....                        | 15,053  | 155            | 64,704                 | 16,831               | 81,535              | 38,808   |                |
| 11 | Total.....                               | 1,122,467   | 7,431          | 4,629,651              | 442,120              | 5,071,771           | 1,444,864  | 6,900          |
|    | <b>Liabilities and Capital</b>           |   |                |                        |                      |                     |  |                |
| 12 | Bank Loans.....                          | 1,079   | 84             | 130,082                | 26,931               | 157,013             | 3,757  |                |
| 13 | Payables.....                            | 23,403  | 666            | 202,965                | 41,899               | 244,864             | 24,604   |                |
| 14 | Tax Liabilities.....                     | 18,251  | 104            | 42,115                 | 2,258                | 44,373              | 11,363   |                |
| 15 | Other Liabilities.....                   | 29,616  | 3,209          | 202,608                | 36,657               | 239,265             | 52,042   | 2,500          |
| 16 | Funded Debt.....                         | 320,899   | 702            | 964,884                | 171,721              | 1,136,605           | 544,933  | 800            |
| 17 | Liability Reserves.....                  | 1,831   | —              | 18,637                 | 473                  | 19,110              | 1,595  |                |
| 18 | Depreciation and Depletion Reserves..... | 236,316   | 518            | 1,179,551              | 67,875               | 1,247,426           | 307,670  | 1,400          |
| 19 | Capital Stock.....                       | 455,316   | 2,752          | 1,197,327              | 91,266               | 1,288,593           | 412,037  | 1,300          |
| 20 | Surplus.....                             | 36,108  | 223            | 701,341                | 22,181               | 723,522             | 89,433   |                |
| 21 | Less Deficit.....                        | <b>352</b>  | <b>827</b>     | <b>9,859</b>           | <b>19,141</b>        | <b>29,000</b>       | <b>2,570</b>                                     |                |
| 22 | Total.....                               | 1,122,467   | 7,431          | 4,629,651              | 442,120              | 5,071,771           | 1,444,864  | 6,900          |
| 23 | Gross Sales or Revenue.....              | 293,031   | 1,753          | 1,668,805              | 154,135              | 1,822,940           | 186,277  | 1,700          |
| 24 | Current Year Profit or Loss.....         | 66,653  | <b>484</b>     | 189,750                | <b>10,133</b>        | 179,617             | 44,959   |                |
|    | <b>Selected Revenues and Charges</b>     |   |                |                        |                      |                     |  |                |
| 25 | Rentals Received.....                    | 266   | 8              | 1,936                  | 601                  | 2,537               | 173  |                |
| 26 | Bond Interest Received.....              | 513   | 2              | 6,124                  | 118                  | 6,242               | 3,364  |                |
| 27 | Mortgage Interest Received.....          | 3   | —              | 101                    | 1                    | 102                 | —  |                |
| 28 | Foreign Dividends Received.....          | 2   | —              | 2,969                  | 14                   | 2,983               | —  |                |
| 29 | Canadian Dividends Received.....         | 1,643   | —              | 16,112                 | 87                   | 16,199              | 5,108  |                |
| 30 | Stock Dividends Received.....            | —   | —              | 41                     | —                    | 41                  | —  |                |
| 31 | Rentals Paid.....                        | 788   | 46             | 9,134                  | 1,838                | 10,972              | 373  |                |
| 32 | Bond Interest Paid.....                  | 10,470  | 1              | 30,537                 | 2,561                | 33,098              | 17,838   |                |
| 33 | Mortgage Interest Paid.....              | 15  | —              | 547                    | 189                  | 736                 | 62   |                |
| 34 | Charitable Donations.....                | 316   | —              | 1,660                  | 142                  | 1,802               | 190  |                |
| 35 | Pension Contributions.....               | 9,410   | 1              | 29,161                 | 249                  | 29,410              | 1,173  |                |
| 36 | Capital Cost Allowance.....              | 34,651  | 63             | 139,585                | 17,323               | 156,908             | 27,909   |                |
| 37 | Depletion Charged.....                   | —   | —              | 785                    | 4                    | 789                 | —  |                |
| 38 | Write-off Mine and Oil Development.....  | —   | —              | —                      | —                    | —                   | —  |                |
| 39 | Cash Dividends Charged.....              | 26,239  | —              | 111,191                | 545                  | 111,736             | 19,630   |                |
| 40 | Stock Dividends Charged.....             | 388   | —              | 992                    | 1,006                | 1,998               | —  |                |
| 41 | Capital Expenditures.....                | 143,141   | 1,091          | 341,711                | 44,786               | 386,497             | 54,054   |                |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes

## 1953 TAXATION YEAR—CANADA

(All money figures in thousands of dollars)

| PUBLIC UTILITIES                 |                |                        |                |                        |                      |                     | Industrial Division: WHOLESALE TRADE |                |                        |                |                               |                |    |  |
|----------------------------------|----------------|------------------------|----------------|------------------------|----------------------|---------------------|--------------------------------------|----------------|------------------------|----------------|-------------------------------|----------------|----|--|
| Gas Manufacture and Distribution |                | Other Public Utilities |                | Total Profit Companies | Total Loss Companies | Total All Companies | Food Products                        |                | Clothing and Dry Goods |                | Drugs and Toilet Preparations |                |    |  |
| Profit Companies                 | Loss Companies | Profit Companies       | Loss Companies |                        |                      |                     | Profit Companies                     | Loss Companies | Profit Companies       | Loss Companies | Profit Companies              | Loss Companies |    |  |
| 27                               | 17             | 28                     | 19             | 134                    | 52                   | 186                 | 602                                  | 208            | 301                    | 151            | 144                           | 57             | 1  |  |
| \$ 5,375                         | \$ 294         | \$ 298                 | \$ 42          | \$ 23,654              | \$ 2,136             | \$ 25,790           | \$ 8,829                             | \$ 1,063       | \$ 3,463               | \$ 5,108       | \$ 2,814                      | \$ 301         | 2  |  |
| 1,533                            | 85             | 15                     | 7              | 28,791                 | 97                   | 28,888              | 2,713                                | 643            | 1,920                  | 1,123          | 685                           | 14             | 3  |  |
| 1,430                            | 218            | 33                     | —              | 7,246                  | 263                  | 7,509               | 3,460                                | 2,089          | 1,401                  | 1,039          | 646                           | 289            | 4  |  |
| 5,571                            | 1,028          | 175                    | 33             | 30,439                 | 1,463                | 31,902              | 63,860                               | 9,252          | 24,859                 | 7,972          | 10,839                        | 1,451          | 5  |  |
| 8,033                            | 698            | 131                    | 83             | 21,259                 | 1,186                | 22,445              | 96,936                               | 11,389         | 27,228                 | 13,412         | 14,399                        | 1,793          | 6  |  |
| 1,301                            | 48             | 18                     | 18             | 154,587                | 1,378                | 155,965             | 4,040                                | 496            | 1,299                  | 1,000          | 778                           | 131            | 7  |  |
| 116,785                          | 5,675          | 7,188                  | 1,389          | 1,089,448              | 9,955                | 1,099,403           | 62,202                               | 10,099         | 8,838                  | 7,337          | 7,939                         | 1,296          | 8  |  |
| 6,120                            | 126            | 161                    | 2              | 204,799                | 143                  | 204,942             | 18,561                               | 3,020          | 9,124                  | 91,492         | 4,205                         | 200            | 9  |  |
| 8,922                            | 1,171          | 137                    | 88             | 47,867                 | 1,323                | 49,190              | 6,950                                | 1,487          | 1,759                  | 1,023          | 1,158                         | 600            | 10 |  |
| 155,070                          | 9,343          | 8,156                  | 1,662          | 1,608,090              | 17,944               | 1,626,034           | 267,551                              | 39,538         | 79,891                 | 129,506        | 43,463                        | 6,075          | 11 |  |
| 122                              | 268            | 76                     | 58             | 3,955                  | 350                  | 4,305               | 27,948                               | 7,662          | 11,407                 | 8,994          | 1,608                         | 694            | 12 |  |
| 4,258                            | 497            | 238                    | 178            | 29,100                 | 943                  | 30,043              | 49,361                               | 6,664          | 14,347                 | 5,265          | 10,648                        | 870            | 13 |  |
| 2,505                            | 64             | 80                     | 2              | 13,948                 | 72                   | 14,020              | 4,521                                | 23             | 1,162                  | 53             | 933                           | 21             | 14 |  |
| 2,418                            | 1,956          | 280                    | 76             | 54,740                 | 4,614                | 59,354              | 21,699                               | 5,381          | 5,678                  | 2,911          | 3,651                         | 2,455          | 15 |  |
| 27,006                           | 612            | 1,318                  | 6,483          | 573,257                | 7,981                | 581,238             | 6,823                                | 1,524          | 2,527                  | 30,695         | 1,244                         | 546            | 16 |  |
| 108                              | 17             | —                      | —              | 1,703                  | 17                   | 1,720               | 218                                  | 30             | 74                     | 63             | 90                            | 3              | 17 |  |
| 41,897                           | 529            | 3,481                  | 534            | 353,048                | 2,538                | 355,586             | 26,534                               | 3,944          | 3,359                  | 2,248          | 3,765                         | 385            | 18 |  |
| 48,489                           | 5,843          | 1,765                  | 1,570          | 462,291                | 8,726                | 471,017             | 57,112                               | 10,579         | 19,855                 | 75,362         | 10,826                        | 1,682          | 19 |  |
| 28,267                           | 236            | 954                    | 99             | 118,654                | 921                  | 119,575             | 74,184                               | 5,534          | 21,834                 | 6,178          | 11,085                        | 498            | 20 |  |
| —                                | 679            | 36                     | 7,338          | 2,606                  | 8,218                | 10,824              | 849                                  | 1,803          | 352                    | 2,263          | 387                           | 1,079          | 21 |  |
| 155,070                          | 9,343          | 8,156                  | 1,662          | 1,608,090              | 17,944               | 1,626,034           | 267,551                              | 39,538         | 79,891                 | 129,506        | 43,463                        | 6,075          | 22 |  |
| 48,101                           | 2,541          | 2,019                  | 250            | 236,397                | 4,553                | 240,950             | 1,156,414                            | 148,633        | 170,923                | 54,269         | 120,256                       | 8,098          | 23 |  |
| 9,088                            | 448            | 291                    | 32             | 54,338                 | 526                  | 53,812              | 18,315                               | 1,666          | 4,202                  | 2,620          | 3,774                         | 509            | 24 |  |
| 23                               | —              | 9                      | 1              | 205                    | 1                    | 206                 | 342                                  | 82             | 335                    | 37             | 132                           | 50             | 25 |  |
| 75                               | 1              | —                      | —              | 3,439                  | 1                    | 3,440               | 66                                   | 23             | 12                     | 18             | 2                             | —              | 26 |  |
| —                                | —              | 1                      | —              | 1                      | —                    | 1                   | 10                                   | 4              | 2                      | 1              | 1                             | —              | 27 |  |
| —                                | —              | —                      | —              | —                      | —                    | —                   | 5                                    | 6              | 4                      | —              | —                             | —              | 28 |  |
| 90                               | 7              | —                      | —              | 5,198                  | 7                    | 5,205               | 481                                  | 59             | 54                     | 165            | 335                           | 1              | 29 |  |
| —                                | —              | —                      | —              | —                      | —                    | —                   | 2                                    | 2              | —                      | —              | 20                            | 3              | 30 |  |
| 58                               | 14             | 19                     | 1              | 450                    | 30                   | 480                 | 1,893                                | 301            | 950                    | 471            | 404                           | 101            | 31 |  |
| 693                              | 4              | 59                     | 12             | 18,590                 | 50                   | 18,640              | 175                                  | 15             | 76                     | 307            | —                             | 20             | 32 |  |
| 16                               | —              | 2                      | —              | 80                     | —                    | 80                  | 40                                   | 13             | 32                     | 4              | 9                             | 6              | 33 |  |
| 44                               | 1              | 2                      | —              | 236                    | 1                    | 237                 | 332                                  | 19             | 142                    | 21             | 37                            | 2              | 34 |  |
| 260                              | 1              | 15                     | —              | 1,448                  | 1                    | 1,449               | 875                                  | 33             | 114                    | 60             | 227                           | 12             | 35 |  |
| 4,000                            | 246            | 244                    | 41             | 32,153                 | 483                  | 32,636              | 4,951                                | 528            | 708                    | 399            | 501                           | 22             | 36 |  |
| 15                               | —              | —                      | —              | 15                     | —                    | 15                  | 2                                    | —              | —                      | —              | —                             | —              | 37 |  |
| —                                | —              | —                      | —              | —                      | —                    | —                   | —                                    | —              | —                      | —              | —                             | —              | 38 |  |
| 2,591                            | 9              | 30                     | —              | 22,251                 | 24                   | 22,275              | 3,662                                | 58             | 1,011                  | 237            | 816                           | 1              | 39 |  |
| —                                | —              | —                      | —              | —                      | —                    | —                   | 1,872                                | 158            | 2,267                  | —              | 13                            | —              | 40 |  |
| 6,256                            | 760            | 307                    | 79             | 60,617                 | 1,045                | 61,662              | 8,371                                | 1,190          | 1,359                  | 1,170          | 782                           | 81             | 41 |  |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 7—(Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**By Industrial Divisions and Industrial Classes**  
**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: WHOLESALE TRADE—(Continued) |                        |                          |                        |   |                        |  |                        |
|--------------------------------------|--|--|------------------------|--------------------------|------------------------|---|------------------------|--|------------------------|
|                                      |  | Electrical<br>and Farm<br>Machinery              |                        | Farm Products<br>n.e.c.  |                        | Fuel, Gasoline and<br>Other Petroleum<br>Products |                        | Hardware, Plumbing<br>and Heating<br>Equipment |                        |
|                                      |  | Profit<br>Com-<br>panies                         | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 267  | 78                     | 139                      | 60                     | 165   | 52                     | 361  | 90                     |
| <b>Assets</b>                        |  |  |                        |                          |                        |   |                        |  |                        |
| 2                                    | Cash.....                                | \$ 7,224   | \$ 484                 | \$ 2,547                 | \$ 200                 | \$ 7,038  | \$ 4,366               | \$ 7,486                                       | \$ 257                 |
| 3                                    | Government Securities.....               | 749  | 46                     | 953                      | 254                    | 2,088   | 202                    | 1,179  | 25                     |
| 4                                    | Other Securities.....                    | 2,929  | 53                     | 10,120                   | 1,648                  | 10,035  | 23,144                 | 2,698  | 258                    |
| 5                                    | Receivables.....                         | 49,329   | 12,683                 | 43,577                   | 3,774                  | 33,575  | 10,902                 | 60,842   | 2,246                  |
| 6                                    | Inventories.....                         | 41,337   | 8,232                  | 78,482                   | 3,611                  | 33,038  | 9,196                  | 91,299   | 3,212                  |
| 7                                    | Land.....                                | 1,138  | 140                    | 343                      | 43                     | 8,505   | 2,806                  | 4,504  | 127                    |
| 8                                    | Buildings and Equipment.....             | 15,188   | 4,295                  | 6,231                    | 922                    | 60,626  | 26,541                 | 37,678   | 1,787                  |
| 9                                    | Investment in Subsidiaries.....          | 7,803  | 241                    | 9,015                    | 144                    | 24,186  | 12,850                 | 20,620   | 65                     |
| 10                                   | Other Assets.....                        | 2,016  | 613                    | 1,918                    | 518                    | 4,096   | 2,685                  | 3,708  | 495                    |
| 11                                   | Total.....                               | 127,713  | 26,787                 | 153,186                  | 11,114                 | 183,187   | 92,692                 | 230,014  | 8,472                  |
| <b>Liabilities and Capital</b>       |  |  |                        |                          |                        |   |                        |  |                        |
| 12                                   | Bank Loans.....                          | 9,010  | 1,846                  | 84,212                   | 4,419                  | 10,364  | 2,054                  | 19,612   | 1,034                  |
| 13                                   | Payables.....                            | 28,001   | 6,215                  | 18,373                   | 2,190                  | 29,509  | 5,014                  | 31,400   | 2,442                  |
| 14                                   | Tax Liabilities.....                     | 4,400  | 175                    | 1,682                    | 12                     | 5,094   | 1,089                  | 6,061  | 21                     |
| 15                                   | Other Liabilities.....                   | 25,800   | 11,510                 | 11,274                   | 302                    | 17,843  | 7,519                  | 11,554   | 1,729                  |
| 16                                   | Funded Debt.....                         | 1,863  | 136                    | 1,028                    | 49                     | 11,600  | 17,467                 | 14,095   | 168                    |
| 17                                   | Liability Reserves.....                  | 300  | 111                    | 107                      | —                      | 373   | 1                      | 124  | 2                      |
| 18                                   | Depreciation and Depletion Reserves..... | 5,696  | 1,432                  | 2,568                    | 331                    | 32,021  | 12,052                 | 14,059   | 587                    |
| 19                                   | Capital Stock.....                       | 19,008   | 4,165                  | 12,392                   | 3,122                  | 38,976  | 41,120                 | 45,656   | 2,023                  |
| 20                                   | Surplus.....                             | 35,911   | 2,266                  | 21,720                   | 1,383                  | 38,010  | 6,921                  | 89,230   | 1,025                  |
| 21                                   | Less <i>Deficit</i> .....                | <b>2,276</b>                                     | <b>1,069</b>           | <b>170</b>               | <b>694</b>             | <b>603</b>  | <b>545</b>             | <b>1,777</b>                                   | <b>559</b>             |
| 22                                   | Total.....                               | 127,713  | 26,787                 | 153,186                  | 11,114                 | 183,187   | 92,692                 | 230,014  | 8,472                  |
| 23                                   | Gross Sales or Revenue.....              | 290,178  | 64,167                 | 170,966                  | 20,665                 | 325,891   | 103,830                | 481,168  | 14,607                 |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 16,298   | <b>979</b>             | 5,477                    | <b>646</b>             | 12,950  | <b>690</b>             | 22,159   | <b>702</b>             |
| <b>Selected Revenues and Charges</b> |  |  |                        |                          |                        |   |                        |  |                        |
| 25                                   | Rentals Received.....                    | 215  | 9                      | 23                       | 4                      | 1,020   | 679                    | 390  | 19                     |
| 26                                   | Bond Interest Received.....              | 15   | 1                      | 16                       | 7                      | 39  | 115                    | 79   | —                      |
| 27                                   | Mortgage Interest Received.....          | —  | —                      | 9                        | 2                      | 4   | —                      | 13   | 1                      |
| 28                                   | Foreign Dividends Received.....          | —  | —                      | 4                        | 4                      | 2   | —                      | —  | —                      |
| 29                                   | Canadian Dividends Received.....         | 4,559  | 1                      | 244                      | 69                     | 290   | 18                     | 1,510  | 3                      |
| 30                                   | Stock Dividends Received.....            | —  | —                      | 34                       | —                      | —   | —                      | 2  | —                      |
| 31                                   | Rentals Paid.....                        | 1,202  | 325                    | 433                      | 66                     | 1,385   | 461                    | 2,043  | 181                    |
| 32                                   | Bond Interest Paid.....                  | 36   | 2                      | 20                       | 2                      | 341   | 785                    | 452  | —                      |
| 33                                   | Mortgage Interest Paid.....              | 22   | 13                     | 3                        | —                      | 31  | 49                     | 69   | 6                      |
| 34                                   | Charitable Donations.....                | 95   | 9                      | 93                       | 8                      | 143   | 26                     | 200  | 1                      |
| 35                                   | Pension Contributions.....               | 403  | 11                     | 94                       | 41                     | 298   | 172                    | 757  | 3                      |
| 36                                   | Capital Cost Allowance.....              | 1,769  | 296                    | 592                      | 75                     | 4,672   | 1,587                  | 2,722  | 134                    |
| 37                                   | Depletion Charged.....                   | —  | —                      | —                        | —                      | —   | 5                      | —  | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                      | —                        | —                      | —   | —                      | —  | —                      |
| 39                                   | Cash Dividends Charged.....              | 9,032  | 3                      | 389                      | 19                     | 1,506   | 955                    | 2,847  | 9                      |
| 40                                   | Stock Dividends Charged.....             | 17   | —                      | 117                      | —                      | —   | —                      | 695  | —                      |
| 41                                   | Capital Expenditures.....                | 4,053  | 478                    | 920                      | 107                    | 7,098   | 6,332                  | 5,707  | 419                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes  
1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

| Industrial Division: WHOLESALE TRADE—(Concluded) |                |   |                |                                |                |                           |                |                       |                |                        |                      |                     |    |
|--|----------------|---|----------------|--------------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------------|---------------------|----|
| Lumber and Building Materials                    |                | Machinery, Equipment and Supplies, n.e.c. |                | Motor Vehicles and Accessories |                | Tobacco and Confectionery |                | Other Wholesale Trade |                | Total Profit Companies | Total Loss Companies | Total All Companies |    |
| Profit Companies                                 | Loss Companies | Profit Companies                          | Loss Companies | Profit Companies               | Loss Companies | Profit Companies          | Loss Companies | Profit Companies      | Loss Companies |                        |                      |                     |    |
| 536  | 170            | 634                                       | 208            | 319                            | 90             | 152                       | 40             | 1,988                 | 894            | 5,608                  | 2,098                | 7,706               | 1  |
| 10,662   | \$ 598         | \$ 15,709                                 | \$ 1,602       | \$ 4,990                       | \$ 400         | \$ 1,660                  | \$ 104         | \$ 34,441             | \$ 6,009       | \$ 106,863             | \$ 20,492            | \$ 127,355          | 2  |
| 1,954  | 421            | 2,397                                     | 138            | 1,335                          | 118            | 330                       | 12             | 4,688                 | 859            | 20,991                 | 3,855                | 24,846              | 3  |
| 6,212  | 1,132          | 4,155                                     | 359            | 2,234                          | 82             | 946                       | 22             | 13,891                | 4,931          | 58,727                 | 35,046               | 93,773              | 4  |
| 59,022   | 6,721          | 77,801                                    | 6,867          | 37,968                         | 2,622          | 23,900                    | 1,371          | 179,704               | 37,146         | 665,276                | 103,007              | 768,283             | 5  |
| 41,916   | 5,779          | 88,736                                    | 11,356         | 66,215                         | 6,308          | 55,640                    | 1,256          | 150,781               | 19,638         | 786,007                | 95,182               | 881,189             | 6  |
| 6,469  | 2,860          | 3,534                                     | 281            | 2,657                          | 344            | 346                       | 110            | 16,113                | 1,413          | 49,726                 | 9,751                | 59,477              | 7  |
| 50,020   | 4,996          | 46,447                                    | 5,926          | 28,143                         | 2,554          | 11,053                    | 832            | 80,925                | 15,713         | 415,290                | 82,298               | 497,588             | 8  |
| 12,526   | 2,086          | 9,388                                     | 1,309          | 19,128                         | 534            | 1,458                     | 649            | 58,810                | 6,253          | 194,824                | 118,843              | 313,667             | 9  |
| 5,772  | 1,494          | 7,983                                     | 1,596          | 3,464                          | 509            | 1,392                     | 305            | 20,911                | 6,515          | 61,127                 | 17,840               | 78,967              | 10 |
| 194,553  | 26,087         | 256,150                                   | 29,434         | 166,134                        | 13,471         | 96,725                    | 4,661          | 560,264               | 98,477         | 2,358,831              | 486,314              | 2,845,145           | 11 |
| 19,945   | 4,960          | 26,034                                    | 4,812          | 14,578                         | 1,867          | 3,363                     | 547            | 51,991                | 10,732         | 280,072                | 49,621               | 329,693             | 12 |
| 29,650   | 5,598          | 42,339                                    | 5,266          | 24,296                         | 2,467          | 22,147                    | 849            | 113,292               | 29,147         | 413,363                | 71,987               | 485,350             | 13 |
| 5,093  | 44             | 8,509                                     | 214            | 8,107                          | 14             | 2,881                     | 62             | 12,014                | 996            | 60,457                 | 2,724                | 63,181              | 14 |
| 20,565   | 6,184          | 42,386                                    | 8,826          | 47,088                         | 4,250          | 45,408                    | 615            | 110,161               | 27,368         | 363,107                | 79,050               | 442,157             | 15 |
| 3,648  | 465            | 4,107                                     | 730            | 4,529                          | 240            | 276                       | 388            | 20,766                | 3,413          | 72,506                 | 55,821               | 128,327             | 16 |
| 7  | —              | 214                                       | 139            | 453                            | 3              | 23                        | 2              | 925                   | 223            | 2,908                  | 577                  | 3,485               | 17 |
| 26,892   | 1,915          | 16,952                                    | 2,318          | 9,654                          | 945            | 7,021                     | 313            | 28,851                | 5,135          | 177,372                | 31,605               | 208,977             | 18 |
| 34,028   | 7,491          | 34,525                                    | 6,213          | 16,441                         | 2,575          | 6,664                     | 1,873          | 100,503               | 20,633         | 395,986                | 176,838              | 572,824             | 19 |
| 55,209   | 3,373          | 81,707                                    | 3,298          | 41,363                         | 2,360          | 8,980                     | 424            | 124,006               | 9,854          | 603,239                | 43,114               | 646,353             | 20 |
| <b>484</b>                                       | <b>3,943</b>   | <b>623</b>                                | <b>2,382</b>   | <b>375</b>                     | <b>1,250</b>   | <b>38</b>                 | <b>412</b>     | <b>2,245</b>          | <b>9,024</b>   | <b>10,179</b>          | <b>25,023</b>        | <b>35,202</b>       | 21 |
| 194,553  | 26,087         | 256,150                                   | 29,434         | 166,134                        | 13,471         | 96,725                    | 4,661          | 560,264               | 98,477         | 2,358,831              | 486,314              | 2,845,145           | 22 |
| 532,865  | 49,942         | 508,360                                   | 40,422         | 673,034                        | 36,217         | 418,836                   | 19,345         | 1,428,329             | 264,801        | 6,277,220              | 824,996              | 7,102,216           | 23 |
| 19,540   | <b>1,533</b>   | 29,972                                    | <b>2,161</b>   | 19,809                         | <b>1,367</b>   | 5,988                     | <b>178</b>     | 45,304                | <b>7,322</b>   | 203,788                | <b>20,373</b>        | 183,415             | 24 |
| 249  | 46             | 1,951                                     | 95             | 549                            | 46             | 68                        | 23             | 1,413                 | 340            | 6,687                  | 1,430                | 8,117               | 25 |
| 49   | 12             | 77  | 1              | 33                             | 1              | 9                         | —              | 118                   | 17             | 515                    | 195                  | 710                 | 26 |
| 11   | —              | 1   | 1              | 1                              | —              | —                         | —              | 25                    | 3              | 77                     | 12                   | 89                  | 27 |
| 39   | —              | 386                                       | —              | —                              | —              | —                         | —              | 19                    | 20             | 459                    | 30                   | 489                 | 28 |
| 568  | 68             | 279                                       | 9              | 513                            | 30             | 67                        | —              | 1,267                 | 348            | 10,167                 | 771                  | 10,938              | 29 |
| —  | —              | 74  | —              | 2                              | —              | —                         | —              | 2                     | 1              | 136                    | 6                    | 142                 | 30 |
| 1,147  | 188            | 1,909                                     | 448            | 1,697                          | 408            | 445                       | 81             | 5,100                 | 1,474          | 18,608                 | 4,505                | 23,113              | 31 |
| 54   | —              | 58  | 24             | 40                             | 2              | 1                         | 2              | 269                   | 49             | 1,522                  | 1,208                | 2,730               | 32 |
| 39   | 3              | 71  | 3              | 73                             | 7              | 5                         | 11             | 161                   | 24             | 555                    | 139                  | 694                 | 33 |
| 170  | 10             | 232                                       | 7              | 171                            | 2              | 33                        | 1              | 526                   | 46             | 2,174                  | 152                  | 2,326               | 34 |
| 268  | 12             | 511                                       | 19             | 550                            | 11             | 57                        | 7              | 912                   | 101            | 5,066                  | 482                  | 5,548               | 35 |
| 5,652  | 668            | 4,519                                     | 406            | 2,270                          | 167            | 967                       | 47             | 6,920                 | 1,258          | 36,243                 | 5,587                | 41,830              | 36 |
| 167  | 61             | —   | —              | —                              | —              | —                         | —              | 77                    | 1              | 246                    | 67                   | 313                 | 37 |
| —  | —              | —   | —              | —                              | —              | —                         | —              | —                     | —              | —                      | —                    | —                   | 38 |
| 2,503  | 11             | 2,700                                     | 98             | 5,266                          | 18             | 1,780                     | 12             | 5,888                 | 155            | 37,420                 | 1,576                | 38,996              | 39 |
| 1,906  | 44             | 532                                       | —              | 434                            | 908            | 10                        | —              | 1,594                 | 4              | 9,457                  | 1,114                | 10,571              | 40 |
| 8,815  | 1,119          | 11,508                                    | 1,160          | 5,712                          | 408            | 1,462                     | 137            | 16,266                | 3,682          | 72,053                 | 16,283               | 88,336              | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|    |  | Industrial Division: RETAIL TRADE |                |                     |                |                               |                |                                  |                |
|----|--|-----------------------------------|----------------|---------------------|----------------|-------------------------------|----------------|----------------------------------|----------------|
|    |  | Dairy Products                    |                | Other Food Products |                | Department and Variety Stores |                | Other General Merchandise Stores |                |
|    |  | Profit Companies                  | Loss Companies | Profit Companies    | Loss Companies | Profit Companies              | Loss Companies | Profit Companies                 | Loss Companies |
| 1  | Number of Companies.....                 | 175                               | 53             | 365                 | 146            | 194                           | 31             | 301                              | 118            |
|    | <b>Assets</b>                            |                                   |                |                     |                |                               |                |                                  |                |
| 2  | Cash.....                                | \$ 2,775                          | \$ 75          | \$ 17,400           | \$ 454         | \$ 25,406                     | \$ 317         | \$ 2,489                         | \$ 279         |
| 3  | Government Securities.....               | 1,181                             | 186            | 1,277               | 110            | 4,961                         | 18             | 1,309                            | 166            |
| 4  | Other Securities.....                    | 1,667                             | 155            | 7,754               | 186            | 14,233                        | 74             | 1,703                            | 962            |
| 5  | Receivables.....                         | 4,038                             | 551            | 7,955               | 1,516          | 137,428                       | 3,268          | 8,495                            | 1,747          |
| 6  | Inventories.....                         | 3,601                             | 458            | 40,025              | 1,931          | 184,627                       | 4,094          | 17,617                           | 4,112          |
| 7  | Land.....                                | 1,665                             | 131            | 12,933              | 130            | 24,818                        | 1,204          | 673                              | 118            |
| 8  | Buildings and Equipment.....             | 41,215                            | 4,635          | 68,897              | 3,423          | 142,729                       | 10,036         | 9,071                            | 3,531          |
| 9  | Investment in Subsidiaries.....          | 3,643                             | 83             | 19,076              | 48             | 111,061                       | 83             | 6,065                            | 24             |
| 10 | Other Assets.....                        | 3,376                             | 693            | 3,928               | 536            | 14,506                        | 306            | 2,058                            | 427            |
| 11 | Total.....                               | 63,161                            | 6,967          | 179,245             | 8,334          | 659,769                       | 19,400         | 49,480                           | 11,366         |
|    | <b>Liabilities and Capital</b>           |                                   |                |                     |                |                               |                |                                  |                |
| 12 | Bank Loans.....                          | 2,554                             | 549            | 7,218               | 1,071          | 43,992                        | 2,833          | 5,539                            | 1,265          |
| 13 | Payables.....                            | 7,681                             | 846            | 31,611              | 1,918          | 86,300                        | 1,443          | 7,608                            | 2,207          |
| 14 | Tax Liabilities.....                     | 662                               | 7              | 8,037               | 4              | 19,381                        | 19             | 406                              | 6              |
| 15 | Other Liabilities.....                   | 3,069                             | 481            | 9,740               | 692            | 110,035                       | 3,572          | 6,813                            | 1,250          |
| 16 | Funded Debt.....                         | 5,372                             | 560            | 20,249              | 418            | 25,575                        | 1,250          | 1,073                            | 227            |
| 17 | Liability Reserves.....                  | 363                               | —              | 29                  | —              | 24,159                        | 15             | 199                              | 21             |
| 18 | Depreciation and Depletion Reserves..... | 20,507                            | 1,889          | 25,090              | 1,070          | 58,368                        | 3,064          | 3,413                            | 1,776          |
| 19 | Capital Stock.....                       | 11,796                            | 2,586          | 32,554              | 2,760          | 120,832                       | 4,312          | 12,523                           | 4,091          |
| 20 | Surplus.....                             | 11,381                            | 362            | 45,355              | 914            | 174,116                       | 3,403          | 12,064                           | 1,513          |
| 21 | Less <i>Deficit</i> .....                | <b>224</b>                        | <b>313</b>     | <b>638</b>          | <b>513</b>     | <b>2,989</b>                  | <b>511</b>     | <b>158</b>                       | <b>990</b>     |
| 22 | Total.....                               | 63,161                            | 6,967          | 179,245             | 8,334          | 659,769                       | 19,400         | 49,480                           | 11,366         |
| 23 | Gross Sales or Revenue.....              | 134,183                           | 11,754         | 801,458             | 26,185         | 1,320,211                     | 27,196         | 81,400                           | 19,542         |
| 24 | Current Year Profit or <i>Loss</i> ..... | 3,304                             | <b>224</b>     | 27,301              | <b>429</b>     | 55,269                        | <b>745</b>     | 1,926                            | <b>398</b>     |
|    | <b>Selected Revenues and Charges</b>     |                                   |                |                     |                |                               |                |                                  |                |
| 25 | Rentals Received.....                    | 152                               | 12             | 1,674               | 39             | 2,970                         | 79             | 237                              | 33             |
| 26 | Bond Interest Received.....              | 40                                | 5              | 31                  | 4              | 3,864                         | —              | 18                               | 2              |
| 27 | Mortgage Interest Received.....          | 4                                 | —              | 31                  | 1              | 3                             | —              | 1                                | 9              |
| 28 | Foreign Dividends Received.....          | 2                                 | —              | 1                   | —              | —                             | —              | 2                                | —              |
| 29 | Canadian Dividends Received.....         | 75                                | —              | 994                 | 3              | 305                           | —              | 627                              | —              |
| 30 | Stock Dividends Received.....            | —                                 | —              | —                   | —              | —                             | —              | 1                                | —              |
| 31 | Rentals Paid.....                        | 164                               | 28             | 5,812               | 269            | 21,066                        | 186            | 568                              | 138            |
| 32 | Bond Interest Paid.....                  | 178                               | 7              | 265                 | 2              | 692                           | —              | 13                               | —              |
| 33 | Mortgage Interest Paid.....              | 22                                | 12             | 77                  | 10             | 282                           | 1              | 13                               | 3              |
| 34 | Charitable Donations.....                | 74                                | 1              | 241                 | 2              | 1,681                         | 17             | 44                               | 1              |
| 35 | Pension Contributions.....               | 93                                | —              | 718                 | —              | 10,523                        | —              | 9                                | 1              |
| 36 | Capital Cost Allowance.....              | 3,459                             | 207            | 5,520               | 234            | 8,912                         | 378            | 703                              | 154            |
| 37 | Depletion Charged.....                   | —                                 | —              | —                   | —              | 31                            | —              | —                                | —              |
| 38 | Write-off Mine and Oil Development.....  | —                                 | —              | —                   | —              | —                             | —              | —                                | —              |
| 39 | Cash Dividends Charged.....              | 412                               | 3              | 5,560               | 34             | 4,140                         | 13             | 317                              | 6              |
| 40 | Stock Dividends Charged.....             | 160                               | —              | 52                  | 2              | 4,483                         | —              | 132                              | 12             |
| 41 | Capital Expenditures.....                | 3,998                             | 392            | 15,184              | 390            | 16,902                        | 192            | 1,073                            | 319            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

**Industrial Division: RETAIL TRADE—(Continued)**

| Automobile<br>Accessories, Tires,<br>Gasoline and Oil |                        | Motor Vehicles           |                        | Footwear                 |                        | Clothing and<br>Dry Goods |                        | Hardware                 |                        | Lumber and<br>Building<br>Materials |                        |    |
|---|------------------------|--------------------------|------------------------|--------------------------|------------------------|---------------------------|------------------------|--------------------------|------------------------|-------------------------------------|------------------------|----|
| Profit<br>Com-<br>panies                              | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies            | Loss<br>Com-<br>panies |    |
| 294   | 114                    | 1,129                    | 582                    | 171                      | 51                     | 950                       | 413                    | 354                      | 145                    | 418                                 | 101                    | 1  |
| \$ 3,417  | \$ 302                 | \$ 14,733                | \$ 1,405               | \$ 1,480                 | \$ 132                 | \$ 8,510                  | \$ 1,237               | \$ 1,579                 | \$ 217                 | \$ 4,626                            | \$ 185                 | 2  |
| 257   | 55                     | 4,091                    | 417                    | 447                      | 219                    | 2,917                     | 513                    | 402                      | 59                     | 1,384                               | 35                     | 3  |
| 2,109   | 77                     | 6,334                    | 1,502                  | 601                      | 68                     | 2,679                     | 326                    | 1,205                    | 91                     | 2,962                               | 213                    | 4  |
| 7,625   | 961                    | 54,189                   | 15,112                 | 1,296                    | 193                    | 22,791                    | 4,844                  | 7,174                    | 1,673                  | 31,714                              | 2,533                  | 5  |
| 8,374   | 1,239                  | 134,277                  | 40,019                 | 15,559                   | 2,809                  | 50,722                    | 13,180                 | 15,638                   | 4,141                  | 46,540                              | 3,180                  | 6  |
| 1,734   | 194                    | 10,231                   | 2,711                  | 246                      | 63                     | 2,859                     | 355                    | 721                      | 141                    | 3,499                               | 135                    | 7  |
| 14,430  | 2,585                  | 71,162                   | 21,745                 | 5,282                    | 1,047                  | 31,093                    | 5,551                  | 7,953                    | 2,077                  | 30,199                              | 2,774                  | 8  |
| 1,522   | 487                    | 4,071                    | 1,362                  | 1,912                    | 161                    | 2,678                     | 1,065                  | 615                      | 9                      | 6,037                               | 94                     | 9  |
| 1,714   | 644                    | 15,712                   | 5,771                  | 1,104                    | 293                    | 6,445                     | 1,353                  | 1,288                    | 426                    | 2,749                               | 389                    | 10 |
| 41,182  | 6,544                  | 314,800                  | 90,044                 | 27,927                   | 4,985                  | 130,694                   | 28,424                 | 36,575                   | 8,834                  | 129,710                             | 9,538                  | 11 |
| 1,789   | 697                    | 59,135                   | 24,534                 | 1,000                    | 751                    | 10,134                    | 3,217                  | 2,980                    | 1,393                  | 12,428                              | 1,771                  | 12 |
| 7,311   | 1,182                  | 51,668                   | 17,688                 | 5,439                    | 803                    | 25,561                    | 7,101                  | 5,005                    | 1,729                  | 15,457                              | 2,142                  | 13 |
| 948   | 21                     | 5,282                    | 259                    | 635                      | 9                      | 2,795                     | 150                    | 448                      | 17                     | 3,625                               | 30                     | 14 |
| 3,365   | 1,315                  | 27,612                   | 8,909                  | 4,453                    | 1,086                  | 11,548                    | 4,334                  | 3,174                    | 1,418                  | 7,800                               | 967                    | 15 |
| 2,957   | 770                    | 12,683                   | 5,931                  | 1,570                    | 410                    | 4,525                     | 904                    | 1,181                    | 314                    | 1,996                               | 380                    | 16 |
| 10  | 1                      | 4,299                    | 966                    | 38                       | —                      | 18                        | —                      | 6                        | —                      | 469                                 | —                      | 17 |
| 5,859   | 574                    | 22,080                   | 6,356                  | 2,263                    | 382                    | 14,314                    | 2,594                  | 3,060                    | 738                    | 14,908                              | 1,013                  | 18 |
| 8,063   | 1,736                  | 49,982                   | 17,166                 | 5,776                    | 862                    | 29,339                    | 7,518                  | 10,549                   | 2,685                  | 25,704                              | 2,261                  | 19 |
| 11,062  | 788                    | 82,283                   | 11,828                 | 6,791                    | 780                    | 33,246                    | 4,707                  | 10,275                   | 1,072                  | 47,561                              | 1,543                  | 20 |
| 182   | 540                    | 224                      | 3,593                  | 38                       | 98                     | 786                       | 2,101                  | 103                      | 532                    | 238                                 | 569                    | 21 |
| 41,182  | 6,544                  | 314,800                  | 90,044                 | 27,927                   | 4,985                  | 130,694                   | 28,424                 | 36,575                   | 8,834                  | 129,710                             | 9,538                  | 22 |
| 85,440  | 9,852                  | 1,362,015                | 324,946                | 52,001                   | 6,577                  | 241,860                   | 44,316                 | 59,581                   | 12,674                 | 241,049                             | 18,808                 | 23 |
| 4,014   | 358                    | 25,697                   | 5,436                  | 2,373                    | 159                    | 9,842                     | 1,800                  | 2,436                    | 342                    | 14,462                              | 355                    | 24 |
| 544   | 39                     | 569                      | 229                    | 83                       | 48                     | 825                       | 95                     | 205                      | 46                     | 342                                 | 24                     | 25 |
| 39  | 1                      | 42                       | 6                      | 4                        | 2                      | 63                        | 8                      | 7                        | 1                      | 22                                  | —                      | 26 |
| 15  | —                      | 13                       | 4                      | —                        | —                      | 8                         | —                      | 6                        | —                      | 20                                  | —                      | 27 |
| 7   | —                      | 1                        | —                      | —                        | —                      | 2                         | —                      | 1                        | —                      | 7                                   | —                      | 28 |
| 75  | —                      | 49                       | 41                     | 92                       | —                      | 37                        | 3                      | 11                       | —                      | 937                                 | —                      | 29 |
| —   | —                      | 17                       | —                      | —                        | —                      | 1                         | —                      | —                        | —                      | —                                   | —                      | 30 |
| 852   | 187                    | 5,935                    | 1,859                  | 1,957                    | 364                    | 6,859                     | 1,807                  | 625                      | 250                    | 408                                 | 94                     | 31 |
| 56  | —                      | 107                      | 27                     | 20                       | 5                      | 47                        | 2                      | 3                        | 2                      | 24                                  | 5                      | 32 |
| 37  | 11                     | 313                      | 128                    | 5                        | 8                      | 87                        | 28                     | 29                       | 8                      | 22                                  | 7                      | 33 |
| 31  | 13                     | 350                      | 28                     | 25                       | 1                      | 201                       | 12                     | 11                       | 2                      | 96                                  | 2                      | 34 |
| 32  | 1                      | 232                      | 46                     | 18                       | 5                      | 146                       | 14                     | 31                       | 6                      | 100                                 | —                      | 35 |
| 1,060   | 155                    | 5,536                    | 1,227                  | 401                      | 54                     | 2,410                     | 402                    | 594                      | 125                    | 2,521                               | 203                    | 36 |
| —   | —                      | 3                        | —                      | —                        | —                      | 2                         | —                      | —                        | —                      | 82                                  | —                      | 37 |
| —   | —                      | —                        | —                      | —                        | —                      | —                         | —                      | —                        | —                      | —                                   | —                      | 38 |
| 304   | 19                     | 1,314                    | 151                    | 390                      | 3                      | 868                       | 38                     | 232                      | 6                      | 2,428                               | 8                      | 39 |
| 1   | —                      | 687                      | 13                     | 1,608                    | —                      | 569                       | 152                    | 64                       | —                      | 889                                 | 11                     | 40 |
| 2,365   | 733                    | 12,249                   | 3,136                  | 863                      | 443                    | 3,020                     | 496                    | 1,093                    | 180                    | 4,630                               | 439                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: RETAIL TRADE—(Continued) |                        |                            |                        |                          |                        |                          |                        |
|--------------------------------------|--|---|------------------------|----------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|
|                                      |  | Furniture<br>and House<br>Furnishings         |                        | Drugs and Drug<br>Sundries |                        | Fuel and Ice             |                        | Jewellery                |                        |
|                                      |  | Profit<br>Com-<br>panies                      | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 628   | 229                    | 329                        | 70                     | 244                      | 102                    | 184                      | 40                     |
| <b>Assets</b>                        |  |   |                        |                            |                        |                          |                        |                          |                        |
| 2                                    | Cash.....                                | \$ 3,724                                      | \$ 488                 | \$ 2,099                   | \$ 154                 | \$ 2,199                 | \$ 456                 | \$ 1,419                 | \$ 80                  |
| 3                                    | Government Securities.....               | 620   | 104                    | 552                        | 10                     | 530                      | 178                    | 966                      | 36                     |
| 4                                    | Other Securities.....                    | 1,632   | 335                    | 1,033                      | 240                    | 1,300                    | 411                    | 1,548                    | 38                     |
| 5                                    | Receivables.....                         | 46,500  | 20,694                 | 2,610                      | 187                    | 16,862                   | 2,366                  | 9,804                    | 364                    |
| 6                                    | Inventories.....                         | 35,677  | 12,352                 | 13,161                     | 1,334                  | 7,792                    | 1,893                  | 15,263                   | 1,213                  |
| 7                                    | Land.....                                | 1,306   | 2,009                  | 688                        | 21                     | 1,819                    | 382                    | 1,779                    | 240                    |
| 8                                    | Buildings and Equipment.....             | 16,362  | 8,504                  | 10,221                     | 867                    | 20,867                   | 4,562                  | 8,247                    | 1,207                  |
| 9                                    | Investment in Subsidiaries.....          | 2,432   | 5,609                  | 1,476                      | 21                     | 1,489                    | 286                    | 1,456                    | 148                    |
| 10                                   | Other Assets.....                        | 6,472   | 1,298                  | 1,855                      | 172                    | 2,714                    | 1,024                  | 1,526                    | 125                    |
| 11                                   | Total.....                               | 114,725                                       | 51,393                 | 33,695                     | 3,006                  | 55,572                   | 11,558                 | 42,008                   | 3,451                  |
| <b>Liabilities and Capital</b>       |  |   |                        |                            |                        |                          |                        |                          |                        |
| 12                                   | Bank Loans.....                          | 17,556  | 8,653                  | 1,043                      | 187                    | 4,241                    | 1,824                  | 3,196                    | 177                    |
| 13                                   | Payables.....                            | 20,410  | 5,543                  | 5,050                      | 635                    | 10,790                   | 2,132                  | 7,126                    | 683                    |
| 14                                   | Tax Liabilities.....                     | 2,917   | 195                    | 644                        | 5                      | 1,014                    | 12                     | 1,616                    | 5                      |
| 15                                   | Other Liabilities.....                   | 13,496  | 11,440                 | 1,861                      | 460                    | 3,123                    | 1,190                  | 7,949                    | 1,184                  |
| 16                                   | Funded Debt.....                         | 5,019   | 1,542                  | 1,216                      | 115                    | 1,967                    | 117                    | 1,277                    | 32                     |
| 17                                   | Liability Reserves.....                  | 109   | 4                      | —                          | —                      | 3                        | 7                      | 35                       | 2                      |
| 18                                   | Depreciation and Depletion Reserves..... | 6,528   | 2,110                  | 4,987                      | 244                    | 11,174                   | 2,570                  | 4,267                    | 596                    |
| 19                                   | Capital Stock.....                       | 21,155  | 16,088                 | 8,098                      | 1,029                  | 11,526                   | 3,009                  | 6,049                    | 593                    |
| 20                                   | Surplus.....                             | 28,436  | 7,071                  | 10,884                     | 475                    | 12,667                   | 1,305                  | 10,525                   | 312                    |
| 21                                   | Less Deficit.....                        | <b>901</b>                                    | <b>1,253</b>           | <b>88</b>                  | <b>144</b>             | <b>933</b>               | <b>608</b>             | <b>32</b>                | <b>133</b>             |
| 22                                   | Total.....                               | 114,725                                       | 51,393                 | 33,695                     | 3,006                  | 55,572                   | 11,558                 | 42,008                   | 3,451                  |
| 23                                   | Gross Sales or Revenue.....              | 211,839                                       | 65,208                 | 68,894                     | 6,104                  | 133,960                  | 22,242                 | 59,481                   | 3,771                  |
| 24                                   | Current Year Profit or Loss.....         | 11,170  | <b>2,514</b>           | 3,117                      | <b>127</b>             | 3,595                    | <b>482</b>             | 3,854                    | <b>123</b>             |
| <b>Selected Revenues and Charges</b> |  |   |                        |                            |                        |                          |                        |                          |                        |
| 25                                   | Rentals Received.....                    | 269   | 102                    | 210                        | 11                     | 241                      | 23                     | 461                      | 26                     |
| 26                                   | Bond Interest Received.....              | 12  | 2                      | 7                          | 1                      | 17                       | 8                      | 20                       | —                      |
| 27                                   | Mortgage Interest Received.....          | 7   | 4                      | 5                          | —                      | —                        | 5                      | 11                       | —                      |
| 28                                   | Foreign Dividends Received.....          | —   | 3                      | —                          | —                      | —                        | —                      | —                        | —                      |
| 29                                   | Canadian Dividends Received.....         | 13  | 48                     | 34                         | 3                      | 15                       | 2                      | 7                        | —                      |
| 30                                   | Stock Dividends Received.....            | —   | —                      | —                          | —                      | —                        | 8                      | —                        | —                      |
| 31                                   | Rentals Paid.....                        | 3,085   | 1,359                  | 1,972                      | 210                    | 370                      | 104                    | 1,610                    | 155                    |
| 32                                   | Bond Interest Paid.....                  | 22  | 29                     | 3                          | —                      | 53                       | —                      | 26                       | —                      |
| 33                                   | Mortgage Interest Paid.....              | 33  | 18                     | 17                         | 2                      | 17                       | 4                      | 1                        | —                      |
| 34                                   | Charitable Donations.....                | 140   | 29                     | 34                         | —                      | 41                       | 2                      | 61                       | 4                      |
| 35                                   | Pension Contributions.....               | 86  | 106                    | 143                        | 5                      | 56                       | 24                     | 295                      | 16                     |
| 36                                   | Capital Cost Allowance.....              | 1,474   | 716                    | 799                        | 70                     | 1,817                    | 200                    | 610                      | 115                    |
| 37                                   | Depletion Charged.....                   | 9   | —                      | —                          | —                      | 1                        | —                      | 2                        | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —   | —                      | —                          | —                      | —                        | —                      | —                        | —                      |
| 39                                   | Cash Dividends Charged.....              | 989   | 64                     | 341                        | 5                      | 246                      | 36                     | 929                      | —                      |
| 40                                   | Stock Dividends Charged.....             | 89  | —                      | 49                         | —                      | 23                       | —                      | —                        | —                      |
| 41                                   | Capital Expenditures.....                | 2,664   | 949                    | 1,161                      | 202                    | 2,374                    | 455                    | 650                      | 350                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

| RETAIL TRADE—(Concluded) |                        |                                   |                                 |                                | Industrial Division: FINANCE, INSURANCE AND REAL ESTATE |                        |  |                        |  |                        |   |                        |    |
|--------------------------|------------------------|-----------------------------------|---------------------------------|--------------------------------|---|------------------------|--|------------------------|--|------------------------|---|------------------------|----|
| Other<br>Retail Trade    |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Trust and<br>Mortgage<br>Companies                      |                        | Investment<br>and Holding<br>Companies |                        | Non-Resident<br>Owned Investment<br>Corporations |                        | Stock, Bond and<br>Commodity<br>Dealers |                        |    |
| Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |                                   |                                 |                                | Profit<br>Com-<br>panies                                | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                         | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                | Loss<br>Com-<br>panies |    |
| 747                      | 315                    | 6,483                             | 2,510                           | 8,993                          | 89  | 6                      | 569                                    | 391                    | 181  | 7                      | 214                                     | 162                    | 1  |
| 5,712                    | \$ 2,422               | \$ 97,568                         | \$ 8,203                        | \$ 105,771                     | \$ 35,085   | \$ 88                  | \$ 47,885                              | \$ 12,815              | \$ 15,749  | \$ 692                 | \$ 8,081                                | \$ 1,977               | 2  |
| 1,797                    | 113                    | 22,691                            | 2,219                           | 24,910                         | 170,496   | 110                    | 92,296                                 | 9,499                  | 26,306   | 124                    | 18,896                                  | 805                    | 3  |
| 2,230                    | 269                    | 48,990                            | 4,947                           | 53,937                         | 514,515   | 461                    | 603,763                                | 159,824                | 189,278  | 930                    | 108,198                                 | 10,920                 | 4  |
| 24,847                   | 4,555                  | 383,328                           | 60,564                          | 443,892                        | 19,818  | 43                     | 22,127                                 | 5,792                  | 7,764  | 2                      | 46,239                                  | 6,917                  | 5  |
| 36,125                   | 6,741                  | 624,998                           | 98,696                          | 723,694                        | 2   | —                      | 266                                    | 330                    | 1  | —                      | 1,227                                   | 352                    | 6  |
| 3,596                    | 1,030                  | 68,567                            | 8,864                           | 77,431                         | 4,646   | 2                      | 45,496                                 | 10,738                 | 2,594  | —                      | 463                                     | 844                    | 7  |
| 24,168                   | 10,453                 | 501,896                           | 82,997                          | 584,893                        | 14,777  | 259                    | 11,809                                 | 8,057                  | 12,121   | —                      | 2,887                                   | 2,149                  | 8  |
| 3,486                    | 614                    | 167,019                           | 10,094                          | 177,113                        | 10,958  | 589                    | 1,248,017                              | 260,927                | 226,732  | 3,242                  | 7,897                                   | 493                    | 9  |
| 4,563                    | 1,957                  | 70,010                            | 15,414                          | 85,424                         | 3,538   | 8                      | 14,026                                 | 9,162                  | 7,032  | 1                      | 4,361                                   | 4,231                  | 10 |
| 106,524                  | 28,154                 | 1,985,067                         | 291,998                         | 2,277,065                      | 773,835   | 1,560                  | 2,085,685                              | 477,144                | 487,577  | 4,991                  | 198,249                                 | 28,688                 | 11 |
| 7,445                    | 4,771                  | 180,250                           | 53,693                          | 233,943                        | 11,946  | 15                     | 17,819                                 | 22,304                 | 2,604  | —                      | 67,791                                  | 4,590                  | 12 |
| 17,489                   | 7,333                  | 304,506                           | 53,385                          | 357,891                        | 330,488   | 62                     | 21,345                                 | 18,434                 | 3,385  | 932                    | 68,644                                  | 9,565                  | 13 |
| 2,541                    | 56                     | 50,951                            | 795                             | 51,746                         | 4,956   | 9                      | 5,886                                  | 196                    | 1,208  | —                      | 2,199                                   | 149                    | 14 |
| 12,338                   | 6,834                  | 226,376                           | 45,132                          | 271,508                        | 10,371  | 589                    | 180,924                                | 33,264                 | 22,705   | 1                      | 25,724                                  | 7,725                  | 15 |
| 4,146                    | 640                    | 90,806                            | 13,610                          | 104,416                        | 281,439   | —                      | 188,483                                | 19,219                 | 101,815  | —                      | 885                                     | 516                    | 16 |
| 252                      | 69                     | 29,989                            | 1,085                           | 31,074                         | 141   | —                      | 2,673                                  | 12                     | 375  | —                      | 148                                     | 21                     | 17 |
| 9,663                    | 3,297                  | 206,481                           | 28,273                          | 234,754                        | 1,955   | 25                     | 4,346                                  | 1,645                  | 2,818  | —                      | 1,443                                   | 880                    | 18 |
| 22,305                   | 5,525                  | 376,251                           | 72,221                          | 448,472                        | 73,580  | 403                    | 871,700                                | 292,255                | 92,170   | 2,717                  | 18,728                                  | 5,927                  | 19 |
| 31,024                   | 1,354                  | 527,670                           | 37,427                          | 565,097                        | 65,421  | 457                    | 809,407                                | 117,137                | 269,965  | 1,715                  | 17,947                                  | 3,229                  | 20 |
| 679                      | 1,725                  | 8,213                             | 13,623                          | 21,836                         | 6,462   | —                      | 16,898                                 | 27,322                 | 9,468  | 374                    | 5,260                                   | 3,914                  | 21 |
| 106,524                  | 28,154                 | 1,985,067                         | 291,998                         | 2,277,065                      | 773,835   | 1,560                  | 2,085,685                              | 477,144                | 487,577  | 4,991                  | 198,249                                 | 28,688                 | 22 |
| 230,050                  | 187,151                | 5,083,422                         | 786,326                         | 5,869,748                      | 53,698  | 399                    | 162,490                                | 39,417                 | 14,844   | 278                    | 51,410                                  | 17,482                 | 23 |
| 11,107                   | 1,130                  | 179,467                           | 14,622                          | 164,845                        | 11,042  | 30                     | 17,462                                 | 2,046                  | 10,158   | 254                    | 7,064                                   | 3,146                  | 24 |
| 385                      | 102                    | 9,167                             | 908                             | 10,075                         | 2,047   | 1                      | 2,512                                  | 135                    | 1,521  | —                      | 71                                      | 27                     | 25 |
| 46                       | 2                      | 4,232                             | 42                              | 4,274                          | 6,246   | 4                      | 4,730                                  | 332                    | 2,407  | 78                     | 588                                     | 24                     | 26 |
| —                        | —                      | 124                               | 23                              | 147                            | 16,126  | —                      | 3,104                                  | 21                     | 333  | —                      | 3                                       | —                      | 27 |
| 2                        | —                      | 25                                | 3                               | 28                             | 235   | —                      | 19,153                                 | 335                    | 2,568  | —                      | 120                                     | 67                     | 28 |
| 208                      | —                      | 3,479                             | 100                             | 3,579                          | 1,653   | 9                      | 94,949                                 | 22,893                 | 2,891  | 193                    | 503                                     | 89                     | 29 |
| 5                        | —                      | 24                                | 8                               | 32                             | —   | —                      | 1,296                                  | 9,326                  | 500  | 2                      | 556                                     | 38                     | 30 |
| 3,671                    | 1,185                  | 54,954                            | 8,195                           | 63,149                         | 1,281   | 30                     | 346                                    | 146                    | 37   | —                      | 1,115                                   | 351                    | 31 |
| 25                       | 2                      | 1,534                             | 81                              | 1,615                          | 6,935   | —                      | 4,309                                  | 322                    | 375  | —                      | 64                                      | 18                     | 32 |
| 44                       | 13                     | 999                               | 253                             | 1,252                          | 2   | 5                      | 138                                    | 80                     | 130  | —                      | —                                       | 1                      | 33 |
| 54                       | 8                      | 3,084                             | 122                             | 3,206                          | 238   | —                      | 268                                    | 131                    | 5  | —                      | 176                                     | 22                     | 34 |
| 310                      | 280                    | 12,792                            | 504                             | 13,296                         | 734   | —                      | 411                                    | 34                     | 3  | —                      | 392                                     | 51                     | 35 |
| 2,033                    | 737                    | 37,849                            | 4,977                           | 42,826                         | 988   | 17                     | 484                                    | 183                    | 328  | —                      | 342                                     | 128                    | 36 |
| —                        | —                      | 130                               | —                               | 130                            | —   | —                      | 662                                    | 18                     | 205  | —                      | —                                       | 1                      | 37 |
| —                        | —                      | —                                 | —                               | —                              | —   | —                      | —                                      | 66                     | —  | —                      | 13                                      | —                      | 38 |
| 963                      | 12                     | 19,433                            | 398                             | 19,831                         | 5,037   | 9                      | 66,810                                 | 12,758                 | 3,841  | 21                     | 1,024                                   | 60                     | 39 |
| 380                      | —                      | 9,186                             | 190                             | 9,376                          | 56  | —                      | 1,599                                  | 13,059                 | —  | —                      | 2,013                                   | 115                    | 40 |
| 3,862                    | 1,209                  | 72,088                            | 9,885                           | 81,973                         | 2,525   | 9                      | 1,411                                  | 1,226                  | 2,543  | —                      | 624                                     | 300                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: FINANCE, INSURANCE AND REAL ESTATE—(Continued) |                        |                          |                        |                                 |                        |                                     |                        |
|--------------------------------------|--|---|------------------------|--------------------------|------------------------|---------------------------------|------------------------|-------------------------------------|------------------------|
|                                      |  | Loan Companies<br>and Other<br>Finance                              |                        | Insurance<br>Agents      |                        | Real Estate<br>Except<br>Rental |                        | Real Estate<br>Rental<br>Operations |                        |
|                                      |  | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies            | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 280   | 33                     | 593                      | 225                    | 493                             | 206                    | 1,727                               | 610                    |
| <b>Assets</b>                        |  |   |                        |                          |                        |                                 |                        |                                     |                        |
| 2                                    | Cash.....                                | \$ 38,337   | \$ 537                 | \$ 13,355                | \$ 1,385               | \$ 7,519                        | \$ 1,725               | \$ 25,006                           | \$ 2,727               |
| 3                                    | Government Securities.....               | 10,848  | 70                     | 1,522                    | 177                    | 1,361                           | 2,902                  | 7,156                               | 731                    |
| 4                                    | Other Securities.....                    | 161,344   | 416                    | 7,628                    | 627                    | 9,119                           | 3,490                  | 34,273                              | 4,323                  |
| 5                                    | Receivables.....                         | 1,032,820   | 12,393                 | 36,459                   | 5,674                  | 11,096                          | 2,175                  | 23,707                              | 2,575                  |
| 6                                    | Inventories.....                         | 756   | 7                      | 349                      | 107                    | 3,389                           | 1,234                  | 1,996                               | 528                    |
| 7                                    | Land.....                                | 626   | 13                     | 526                      | 25                     | 14,626                          | 4,490                  | 141,313                             | 16,726                 |
| 8                                    | Buildings and Equipment.....             | 13,800  | 525                    | 7,890                    | 1,762                  | 14,963                          | 11,923                 | 512,553                             | 103,603                |
| 9                                    | Investment in Subsidiaries.....          | 41,576  | 140                    | 2,192                    | 395                    | 1,846                           | 3,253                  | 42,603                              | 4,063                  |
| 10                                   | Other Assets.....                        | 5,777   | 54                     | 11,721                   | 2,652                  | 4,679                           | 1,776                  | 14,641                              | 6,895                  |
| 11                                   | Total.....                               | 1,305,884   | 14,155                 | 81,642                   | 12,804                 | 68,598                          | 32,968                 | 803,248                             | 142,171                |
| <b>Liabilities and Capital</b>       |  |   |                        |                          |                        |                                 |                        |                                     |                        |
| 12                                   | Bank Loans.....                          | 385,414   | 7,365                  | 2,871                    | 733                    | 3,124                           | 1,142                  | 14,961                              | 4,927                  |
| 13                                   | Payables.....                            | 153,714   | 1,073                  | 37,144                   | 5,897                  | 11,173                          | 6,359                  | 23,873                              | 8,877                  |
| 14                                   | Tax Liabilities.....                     | 14,977  | 1                      | 1,507                    | 40                     | 1,594                           | 185                    | 7,429                               | 135                    |
| 15                                   | Other Liabilities.....                   | 258,820   | 2,187                  | 8,343                    | 2,066                  | 10,253                          | 4,946                  | 88,525                              | 17,610                 |
| 16                                   | Funded Debt.....                         | 301,621   | 129                    | 1,270                    | 295                    | 15,457                          | 2,152                  | 234,186                             | 63,565                 |
| 17                                   | Liability Reserves.....                  | 5,511   | 3                      | 186                      | 33                     | 206                             | 102                    | 497                                 | 100                    |
| 18                                   | Depreciation and Depletion Reserves..... | 5,350   | 100                    | 3,309                    | 630                    | 3,284                           | 4,658                  | 173,131                             | 17,466                 |
| 19                                   | Capital Stock.....                       | 90,224  | 3,589                  | 12,296                   | 3,195                  | 19,977                          | 11,679                 | 177,975                             | 31,083                 |
| 20                                   | Surplus.....                             | 90,456  | 76                     | 15,250                   | 843                    | 10,111                          | 6,803                  | 94,310                              | 6,584                  |
| 21                                   | Less <i>Deficit</i> .....                | <i>203</i>  | <i>368</i>             | <i>534</i>               | <i>928</i>             | <i>6,581</i>                    | <i>5,052</i>           | <i>11,639</i>                       | <i>8,176</i>           |
| 22                                   | Total.....                               | 1,305,884   | 14,155                 | 81,642                   | 12,804                 | 68,598                          | 32,968                 | 803,248                             | 142,171                |
| 23                                   | Gross Sales or Revenue.....              | 147,449   | 1,305                  | 49,010                   | 8,449                  | 41,527                          | 10,339                 | 96,282                              | 15,794                 |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 52,861  | <i>292</i>             | 6,908                    | <i>796</i>             | 6,213                           | <i>721</i>             | 25,414                              | <i>2,287</i>           |
| <b>Selected Revenues and Charges</b> |  |   |                        |                          |                        |                                 |                        |                                     |                        |
| 25                                   | Rentals Received.....                    | 159   | 8                      | 178                      | 34                     | 1,143                           | 690                    | 74,641                              | 12,499                 |
| 26                                   | Bond Interest Received.....              | 1,304   | 1                      | 53                       | 3                      | 34                              | 73                     | 229                                 | 25                     |
| 27                                   | Mortgage Interest Received.....          | 4,673   | 5                      | 17                       | 1                      | 51                              | 23                     | 148                                 | 25                     |
| 28                                   | Foreign Dividends Received.....          | 11  | —                      | 10                       | 1                      | 7                               | 7                      | 74                                  | 5                      |
| 29                                   | Canadian Dividends Received.....         | 412   | —                      | 376                      | 21                     | 122                             | 193                    | 2,143                               | 121                    |
| 30                                   | Stock Dividends Received.....            | —   | —                      | 1                        | —                      | 3                               | 1                      | 23                                  | —                      |
| 31                                   | Rentals Paid.....                        | 2,194   | 43                     | 1,532                    | 294                    | 506                             | 191                    | 1,197                               | 585                    |
| 32                                   | Bond Interest Paid.....                  | 3,870   | 9                      | 4                        | 1                      | 85                              | 30                     | 3,063                               | 566                    |
| 33                                   | Mortgage Interest Paid.....              | 14  | —                      | 6                        | 2                      | 236                             | 61                     | 5,506                               | 1,582                  |
| 34                                   | Charitable Donations.....                | 124   | —                      | 108                      | 3                      | 43                              | 18                     | 517                                 | 360                    |
| 35                                   | Pension Contributions.....               | 469   | 3                      | 275                      | 22                     | 39                              | 25                     | 92                                  | 4                      |
| 36                                   | Capital Cost Allowance.....              | 1,817   | 91                     | 986                      | 208                    | 840                             | 541                    | 15,774                              | 3,899                  |
| 37                                   | Depletion Charged.....                   | —   | —                      | 21                       | —                      | 3                               | —                      | 103                                 | 6                      |
| 38                                   | Write-off Mine and Oil Development.....  | —   | —                      | —                        | —                      | —                               | —                      | —                                   | —                      |
| 39                                   | Cash Dividends Charged.....              | 6,333   | —                      | 733                      | 33                     | 714                             | 431                    | 5,724                               | 117                    |
| 40                                   | Stock Dividends Charged.....             | 111   | —                      | 84                       | —                      | 90                              | 620                    | 106                                 | 55                     |
| 41                                   | Capital Expenditures.....                | 3,650   | 333                    | 1,770                    | 401                    | 2,444                           | 1,329                  | 52,808                              | 22,813                 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes  
1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

| FINANCE, ETC.—(Concluded)         |                                 |                                | Industrial Division: SERVICE      |                        |  |                        |                                 |                        |                          |                        |   |                        |    |
|-----------------------------------|---------------------------------|--------------------------------|-----------------------------------|------------------------|--|------------------------|---------------------------------|------------------------|--------------------------|------------------------|---|------------------------|----|
| Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Community<br>or<br>Public Service |                        | Theatres and<br>Theatrical<br>Services |                        | Other<br>Recreation<br>Services |                        | Advertising              |                        | Engineering and<br>Scientific<br>Services |                        |    |
|                                   |                                 |                                | Profit<br>Com-<br>panies          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                  | Loss<br>Com-<br>panies |    |
| 4,146                             | 1,640                           | 5,786                          | 104                               | 64                     | 372                                    | 116                    | 260                             | 240                    | 169                      | 51                     | 139                                       | 63                     | 1  |
| 191,017                           | \$ 21,946                       | \$ 212,963                     | \$ 652                            | \$ 346                 | \$ 8,431                               | \$ 271                 | \$ 5,252                        | \$ 616                 | \$ 5,196                 | \$ 121                 | \$ 2,266                                  | \$ 311                 | 2  |
| 328,881                           | 14,418                          | 343,299                        | 246                               | 17                     | 5,315                                  | 116                    | 400                             | 105                    | 460                      | 26                     | 354                                       | 174                    | 3  |
| 1,628,118                         | 180,991                         | 1,809,109                      | 380                               | 28                     | 10,894                                 | 111                    | 2,026                           | 750                    | 1,564                    | 61                     | 440                                       | 337                    | 4  |
| 1,200,030                         | 35,571                          | 1,235,601                      | 984                               | 243                    | 5,439                                  | 818                    | 1,984                           | 759                    | 19,441                   | 939                    | 5,071                                     | 816                    | 5  |
| 7,986                             | 2,558                           | 10,544                         | 261                               | 152                    | 2,344                                  | 1,397                  | 928                             | 346                    | 1,505                    | 47                     | 426                                       | 331                    | 6  |
| 210,290                           | 32,838                          | 243,128                        | 413                               | 114                    | 12,100                                 | 495                    | 4,549                           | 1,316                  | 393                      | 16                     | 134                                       | 73                     | 7  |
| 590,800                           | 128,278                         | 719,078                        | 4,795                             | 1,671                  | 85,669                                 | 8,389                  | 24,430                          | 13,762                 | 7,126                    | 489                    | 5,313                                     | 1,538                  | 8  |
| 1,581,821                         | 273,102                         | 1,854,923                      | 354                               | 783                    | 19,675                                 | 342                    | 8,550                           | 258                    | 3,254                    | 27                     | 11,838                                    | 160                    | 9  |
| 65,775                            | 24,779                          | 90,554                         | 1,380                             | 577                    | 5,678                                  | 1,152                  | 4,616                           | 1,056                  | 3,947                    | 381                    | 3,855                                     | 1,137                  | 10 |
| 1,804,718                         | 714,481                         | 6,519,199                      | 9,465                             | 3,931                  | 155,545                                | 13,091                 | 52,735                          | 18,968                 | 42,886                   | 2,107                  | 29,697                                    | 4,877                  | 11 |
| 506,530                           | 41,076                          | 547,606                        | 405                               | 214                    | 3,392                                  | 1,063                  | 1,329                           | 1,258                  | 2,184                    | 282                    | 542                                       | 269                    | 12 |
| 649,766                           | 51,199                          | 700,965                        | 800                               | 508                    | 7,358                                  | 1,858                  | 2,496                           | 1,741                  | 14,770                   | 797                    | 1,738                                     | 863                    | 13 |
| 39,756                            | 715                             | 40,471                         | 199                               | 4                      | 3,519                                  | 36                     | 992                             | 14                     | 1,674                    | 8                      | 825                                       | 9                      | 14 |
| 605,665                           | 68,388                          | 674,053                        | 1,109                             | 971                    | 9,936                                  | 1,732                  | 7,174                           | 2,457                  | 2,181                    | 118                    | 15,958                                    | 1,139                  | 15 |
| 125,156                           | 85,876                          | 1,211,032                      | 785                               | 1,079                  | 14,125                                 | 2,616                  | 5,190                           | 4,480                  | 646                      | 179                    | 292                                       | 359                    | 16 |
| 9,737                             | 271                             | 10,008                         | —                                 | 1                      | 153                                    | —                      | 5                               | 2                      | 735                      | —                      | 6   | 10                     | 17 |
| 195,636                           | 25,404                          | 221,040                        | 2,154                             | 552                    | 40,018                                 | 2,507                  | 9,600                           | 3,287                  | 3,303                    | 153                    | 1,866                                     | 590                    | 18 |
| 356,650                           | 350,848                         | 1,707,498                      | 2,249                             | 883                    | 29,308                                 | 2,699                  | 17,392                          | 6,624                  | 6,205                    | 556                    | 3,898                                     | 1,713                  | 19 |
| 372,867                           | 136,844                         | 1,509,711                      | 1,888                             | 342                    | 48,237                                 | 1,633                  | 9,974                           | 1,499                  | 11,261                   | 223                    | 4,645                                     | 609                    | 20 |
| 57,045                            | 46,140                          | 103,185                        | 124                               | 623                    | 501                                    | 1,053                  | 1,417                           | 2,394                  | 73                       | 209                    | 73  | 684                    | 21 |
| 1,804,718                         | 714,481                         | 6,519,199                      | 9,465                             | 3,931                  | 155,545                                | 13,091                 | 52,735                          | 18,968                 | 42,886                   | 2,107                  | 29,697                                    | 4,877                  | 22 |
| 616,710                           | 93,423                          | 710,133                        | 11,396                            | 3,557                  | 114,553                                | 8,714                  | 35,150                          | 11,105                 | 101,459                  | 4,817                  | 31,489                                    | 4,810                  | 23 |
| 137,122                           | 9,572                           | 127,550                        | 869                               | 200                    | 16,193                                 | 726                    | 3,853                           | 863                    | 5,517                    | 166                    | 3,349                                     | 283                    | 24 |
| 82,272                            | 13,394                          | 95,666                         | 69                                | 32                     | 2,892                                  | 66                     | 603                             | 143                    | 68                       | 1                      | 52  | 13                     | 25 |
| 15,591                            | 540                             | 16,131                         | 10                                | —                      | 68                                     | 1                      | 7                               | 1                      | 18                       | —                      | 2   | 7                      | 26 |
| 24,455                            | 75                              | 24,530                         | —                                 | —                      | —                                      | —                      | 8                               | 2                      | —                        | —                      | —   | —                      | 27 |
| 22,178                            | 415                             | 22,593                         | —                                 | —                      | —                                      | —                      | —                               | —                      | —                        | —                      | 25  | —                      | 28 |
| 103,049                           | 23,519                          | 126,568                        | 15                                | 66                     | 1,993                                  | 6                      | 213                             | 2                      | 55                       | 2                      | 24  | 5                      | 29 |
| 2,379                             | 9,367                           | 11,746                         | —                                 | —                      | —                                      | —                      | 1,416                           | —                      | —                        | —                      | 8   | —                      | 30 |
| 8,208                             | 1,640                           | 9,848                          | 316                               | 132                    | 5,346                                  | 307                    | 1,037                           | 534                    | 1,349                    | 90                     | 489                                       | 113                    | 31 |
| 18,705                            | 946                             | 19,651                         | —                                 | 30                     | 144                                    | 7                      | 36                              | 96                     | 12                       | —                      | 4   | —                      | 32 |
| 6,032                             | 1,731                           | 7,763                          | 18                                | 6                      | 452                                    | 75                     | 82                              | 40                     | 12                       | —                      | 4   | 3                      | 33 |
| 1,479                             | 534                             | 2,013                          | 3                                 | 1                      | 178                                    | 2                      | 39                              | 3                      | 66                       | 3                      | 25  | 1                      | 34 |
| 2,415                             | 139                             | 2,554                          | 56                                | —                      | 20                                     | 26                     | 23                              | —                      | 284                      | —                      | 130                                       | 1                      | 35 |
| 21,559                            | 5,067                           | 26,626                         | 299                               | 104                    | 4,818                                  | 596                    | 1,305                           | 786                    | 662                      | 35                     | 567                                       | 90                     | 36 |
| 994                               | 25                              | 1,019                          | —                                 | —                      | —                                      | —                      | —                               | —                      | —                        | —                      | —   | —                      | 37 |
| 13                                | 66                              | 79                             | —                                 | —                      | —                                      | —                      | —                               | —                      | —                        | —                      | —   | —                      | 38 |
| 90,216                            | 13,429                          | 103,645                        | 57                                | 3                      | 5,991                                  | 33                     | 485                             | —                      | 633                      | —                      | 332                                       | —                      | 39 |
| 4,059                             | 13,849                          | 17,908                         | 12                                | —                      | 74                                     | —                      | 2,286                           | 8                      | 409                      | —                      | 16  | —                      | 40 |
| 67,775                            | 26,411                          | 94,186                         | 569                               | 350                    | 4,956                                  | 1,788                  | 3,411                           | 1,395                  | 1,063                    | 152                    | 1,962                                     | 232                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: SERVICE—(Continued) |                        |                                 |                        |  |                        |                                      |                        |
|--------------------------------------|--|--|------------------------|---------------------------------|------------------------|--|------------------------|--------------------------------------|------------------------|
|                                      |  | Other<br>Business<br>Services            |                        | Hotels and<br>Lodging<br>Houses |                        | Laundries,<br>Dyeing, Cleaning<br>and Pressing |                        | Restaurants,<br>Cafes and<br>Taverns |                        |
|                                      |  | Profit<br>Com-<br>panies                 | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies             | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 420                                      | 205                    | 690                             | 293                    | 296  | 104                    | 520                                  | 283                    |
| <b>Assets</b>                        |  |  |                        |                                 |                        |  |                        |                                      |                        |
| 2                                    | Cash.....                                | \$ 5,323                                 | \$ 1,502               | \$ 8,505                        | \$ 1,598               | \$ 2,209                                       | \$ 123                 | \$ 4,745                             | \$ 518                 |
| 3                                    | Government Securities.....               | 2,944                                    | 20                     | 2,127                           | 996                    | 323  | 21                     | 703                                  | 31                     |
| 4                                    | Other Securities.....                    | 4,810                                    | 2,310                  | 4,394                           | 600                    | 591  | 59                     | 1,457                                | 322                    |
| 5                                    | Receivables.....                         | 11,919                                   | 2,819                  | 4,001                           | 697                    | 3,047  | 677                    | 3,744                                | 814                    |
| 6                                    | Inventories.....                         | 1,618                                    | 408                    | 2,950                           | 824                    | 1,363  | 366                    | 3,822                                | 764                    |
| 7                                    | Land.....                                | 1,153                                    | 208                    | 17,493                          | 3,313                  | 1,118  | 479                    | 1,498                                | 615                    |
| 8                                    | Buildings and Equipment.....             | 29,513                                   | 14,034                 | 141,253                         | 35,973                 | 33,406   | 9,301                  | 36,288                               | 15,438                 |
| 9                                    | Investment in Subsidiaries.....          | 20,237                                   | 6,445                  | 13,279                          | 360                    | 2,006  | 374                    | 5,093                                | 129                    |
| 10                                   | Other Assets.....                        | 3,165                                    | 2,525                  | 8,010                           | 2,510                  | 2,698  | 768                    | 6,974                                | 2,994                  |
| 11                                   | Total.....                               | 80,682                                   | 30,271                 | 202,012                         | 46,871                 | 46,761   | 12,168                 | 64,324                               | 21,625                 |
| <b>Liabilities and Capital</b>       |  |  |                        |                                 |                        |  |                        |                                      |                        |
| 12                                   | Bank Loans.....                          | 4,544                                    | 1,841                  | 5,543                           | 3,029                  | 1,463  | 652                    | 1,976                                | 1,098                  |
| 13                                   | Payables.....                            | 7,739                                    | 2,769                  | 8,541                           | 5,123                  | 3,305  | 1,226                  | 7,387                                | 3,102                  |
| 14                                   | Tax Liabilities.....                     | 2,344                                    | 94                     | 3,320                           | 38                     | 556  | 52                     | 1,111                                | 78                     |
| 15                                   | Other Liabilities.....                   | 10,307                                   | 5,311                  | 18,129                          | 7,936                  | 3,590  | 1,589                  | 7,300                                | 4,308                  |
| 16                                   | Funded Debt.....                         | 3,866                                    | 6,170                  | 38,352                          | 13,788                 | 3,900  | 1,441                  | 4,212                                | 2,623                  |
| 17                                   | Liability Reserves.....                  | 38                                       | 1                      | 72                              | —                      | 12   | 1                      | 12                                   | —                      |
| 18                                   | Depreciation and Depletion Reserves..... | 13,523                                   | 3,919                  | 52,523                          | 8,039                  | 17,063   | 4,176                  | 14,155                               | 4,846                  |
| 19                                   | Capital Stock.....                       | 18,513                                   | 9,883                  | 41,911                          | 10,661                 | 8,542  | 3,200                  | 15,934                               | 5,946                  |
| 20                                   | Surplus.....                             | 21,046                                   | 3,242                  | 35,764                          | 1,850                  | 8,958  | 777                    | 12,922                               | 1,776                  |
| 21                                   | Less <i>Deficit</i> .....                | <i>1,238</i>                             | <i>2,959</i>           | <i>2,143</i>                    | <i>3,593</i>           | <i>628</i>                                     | <i>946</i>             | <i>685</i>                           | <i>2,152</i>           |
| 22                                   | Total.....                               | 80,682                                   | 30,271                 | 202,012                         | 46,871                 | 46,761   | 12,168                 | 64,324                               | 21,625                 |
| 23                                   | Gross Sales or Revenue.....              | 66,454                                   | 9,742                  | 153,925                         | 30,006                 | 54,603   | 12,527                 | 116,831                              | 29,686                 |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 6,522                                    | <i>1,510</i>           | 14,167                          | <i>1,079</i>           | 2,942  | <i>365</i>             | 5,202                                | <i>876</i>             |
| <b>Selected Revenues and Charges</b> |  |  |                        |                                 |                        |  |                        |                                      |                        |
| 25                                   | Rentals Received.....                    | 643                                      | 215                    | 2,028                           | 467                    | 166  | 52                     | 291                                  | 142                    |
| 26                                   | Bond Interest Received.....              | 89                                       | 4                      | 51                              | 30                     | 9  | —                      | 12                                   | 7                      |
| 27                                   | Mortgage Interest Received.....          | —  | —                      | 19                              | —                      | —  | 1                      | 10                                   | 2                      |
| 28                                   | Foreign Dividends Received.....          | 4  | —                      | —                               | —                      | —  | —                      | —                                    | —                      |
| 29                                   | Canadian Dividends Received.....         | 962                                      | 139                    | 1,192                           | —                      | 15   | —                      | 748                                  | 8                      |
| 30                                   | Stock Dividends Received.....            | 1  | —                      | —                               | —                      | —  | —                      | 11                                   | —                      |
| 31                                   | Rentals Paid.....                        | 1,152                                    | 282                    | 2,429                           | 474                    | 836  | 298                    | 3,350                                | 1,057                  |
| 32                                   | Bond Interest Paid.....                  | 65                                       | 240                    | 605                             | 165                    | 66   | 1                      | 22                                   | 1                      |
| 33                                   | Mortgage Interest Paid.....              | 21                                       | 7                      | 754                             | 231                    | 59   | 44                     | 97                                   | 57                     |
| 34                                   | Charitable Donations.....                | 25                                       | 4                      | 253                             | 6                      | 57   | 4                      | 58                                   | 4                      |
| 35                                   | Pension Contributions.....               | 113                                      | 1                      | 37                              | 24                     | 23   | 3                      | 99                                   | 1                      |
| 36                                   | Capital Cost Allowance.....              | 3,421                                    | 1,144                  | 7,190                           | 1,716                  | 2,338  | 448                    | 2,777                                | 908                    |
| 37                                   | Depletion Charged.....                   | 33                                       | —                      | —                               | —                      | —  | —                      | —                                    | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —  | 19                     | —                               | —                      | —  | —                      | —                                    | —                      |
| 39                                   | Cash Dividends Charged.....              | 1,535                                    | 26                     | 3,536                           | 17                     | 239  | —                      | 606                                  | 39                     |
| 40                                   | Stock Dividends Charged.....             | 107                                      | —                      | 380                             | —                      | 14   | —                      | 84                                   | —                      |
| 41                                   | Capital Expenditures.....                | 6,069                                    | 1,657                  | 8,752                           | 4,381                  | 3,303  | 878                    | 3,195                                | 2,198                  |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7—(Concluded)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
By Industrial Divisions and Industrial Classes**

**1953 TAXATION YEAR—CANADA**

(All money figures in thousands of dollars)

| Industrial Division: SERVICE—(Concluded) |                |                        |                |                        |                      |                     | Industrial Division: UNCLASSIFIED |                      |                     |    |
|--|----------------|------------------------|----------------|------------------------|----------------------|---------------------|-----------------------------------|----------------------|---------------------|----|
| Undertaking                              |                | Other Personal Service |                | Total Profit Companies | Total Loss Companies | Total All Companies | Total Profit Companies            | Total Loss Companies | Total All Companies |    |
| Profit Companies                         | Loss Companies | Profit Companies       | Loss Companies |                        |                      |                     |                                   |                      |                     |    |
| 106                                      | 19             | 169                    | 65             | 3,245                  | 1,503                | 4,748               | 3                                 | 5                    | 8                   | 1  |
| \$ 1,185                                 | \$ 29          | \$ 1,491               | \$ 276         | \$ 45,255              | \$ 5,711             | \$ 50,966           | \$ 115                            | \$ 13                | \$ 128              | 2  |
| 168                                      | 5              | 194                    | 22             | 13,234                 | 1,533                | 14,767              | —                                 | —                    | —                   | 3  |
| 465                                      | 51             | 323                    | 53             | 27,344                 | 4,682                | 32,026              | —                                 | —                    | —                   | 4  |
| 2,064                                    | 169            | 2,912                  | 1,073          | 60,606                 | 9,824                | 70,430              | 78                                | 21                   | 99                  | 5  |
| 518                                      | 58             | 1,914                  | 1,222          | 17,649                 | 5,915                | 23,564              | —                                 | 73                   | 73                  | 6  |
| 940                                      | 199            | 1,142                  | 181            | 40,933                 | 7,009                | 47,942              | —                                 | —                    | —                   | 7  |
| 8,944                                    | 1,230          | 7,782                  | 1,620          | 384,519                | 103,445              | 487,964             | —                                 | 68                   | 68                  | 8  |
| 146                                      | —              | 1,313                  | 632            | 85,745                 | 9,510                | 95,255              | 312                               | —                    | 312                 | 9  |
| 1,003                                    | 86             | 4,520                  | 1,745          | 45,846                 | 14,931               | 60,777              | 31                                | 18                   | 49                  | 10 |
| 15,433                                   | 1,827          | 21,591                 | 6,824          | 721,131                | 162,560              | 883,691             | 536                               | 193                  | 729                 | 11 |
| 423                                      | 33             | 852                    | 507            | 22,653                 | 10,246               | 32,899              | —                                 | 28                   | 28                  | 12 |
| 1,145                                    | 265            | 2,163                  | 531            | 57,442                 | 18,783               | 76,225              | 194                               | 92                   | 286                 | 13 |
| 291                                      | —              | 477                    | 2              | 15,308                 | 335                  | 15,643              | 1                                 | 1                    | 2                   | 14 |
| 1,184                                    | 369            | 3,322                  | 3,684          | 80,190                 | 29,614               | 109,804             | —                                 | 83                   | 83                  | 15 |
| 1,513                                    | 409            | 527                    | 163            | 73,408                 | 33,307               | 106,715             | —                                 | —                    | —                   | 16 |
| 321                                      | —              | 1,220                  | 304            | 2,574                  | 319                  | 2,893               | —                                 | —                    | —                   | 17 |
| 3,522                                    | 324            | 3,856                  | 668            | 161,583                | 29,061               | 190,644             | —                                 | 19                   | 19                  | 18 |
| 3,299                                    | 372            | 4,545                  | 1,588          | 151,796                | 44,125               | 195,921             | 210                               | 86                   | 296                 | 19 |
| 3,795                                    | 172            | 4,993                  | 229            | 163,483                | 12,352               | 175,835             | 132                               | 1                    | 133                 | 20 |
| <b>60</b>                                | <b>117</b>     | <b>364</b>             | <b>852</b>     | <b>7,306</b>           | <b>15,582</b>        | <b>22,888</b>       | <b>1</b>                          | <b>117</b>           | <b>118</b>          | 21 |
| 15,433                                   | 1,827          | 21,591                 | 6,824          | 721,131                | 162,560              | 883,691             | 536                               | 193                  | 729                 | 22 |
| 11,548                                   | 994            | 25,540                 | 4,473          | 722,948                | 120,431              | 843,379             | 16                                | 237                  | 253                 | 23 |
| 1,265                                    | <b>33</b>      | 2,100                  | <b>691</b>     | 61,979                 | <b>6,792</b>         | 55,187              | 6                                 | <b>91</b>            | <b>85</b>           | 24 |
| 42                                       | 8              | 152                    | 36             | 7,006                  | 1,175                | 8,181               | —                                 | —                    | —                   | 25 |
| 6  | —              | 25                     | —              | 297                    | 50                   | 347                 | —                                 | —                    | —                   | 26 |
| 1  | —              | —                      | —              | 38                     | 5                    | 43                  | —                                 | —                    | —                   | 27 |
| —  | —              | —                      | —              | 29                     | —                    | 29                  | —                                 | —                    | —                   | 28 |
| 13                                       | —              | 2                      | 2              | 5,232                  | 230                  | 5,462               | —                                 | —                    | —                   | 29 |
| —  | —              | —                      | —              | 1,436                  | —                    | 1,436               | —                                 | —                    | —                   | 30 |
| 163                                      | 25             | 637                    | 169            | 17,104                 | 3,481                | 20,585              | —                                 | 11                   | 11                  | 31 |
| 4  | —              | —                      | —              | 958                    | 540                  | 1,498               | —                                 | —                    | —                   | 32 |
| 38                                       | 3              | 17                     | 3              | 1,554                  | 469                  | 2,023               | —                                 | —                    | —                   | 33 |
| 26                                       | 1              | 14                     | 1              | 744                    | 30                   | 774                 | —                                 | —                    | —                   | 34 |
| 18                                       | 3              | 8                      | —              | 811                    | 59                   | 870                 | —                                 | —                    | —                   | 35 |
| 628                                      | 50             | 834                    | 208            | 24,839                 | 6,085                | 30,924              | —                                 | 8                    | 8                   | 36 |
| —  | —              | 10                     | —              | 43                     | —                    | 43                  | —                                 | —                    | —                   | 37 |
| —  | —              | —                      | —              | —                      | 19                   | 19                  | —                                 | —                    | —                   | 38 |
| 75                                       | —              | 148                    | 1              | 13,637                 | 119                  | 13,756              | —                                 | —                    | —                   | 39 |
| 91                                       | —              | 8                      | 68             | 3,481                  | 76                   | 3,557               | —                                 | —                    | —                   | 40 |
| 1,384                                    | 144            | 1,333                  | 335            | 35,997                 | 13,510               | 49,507              | —                                 | 15                   | 15                  | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 8**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Size of Total Assets**

**1953 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|    |  | Total Assets<br>Below<br>\$50,000 |                        | Total Assets<br>\$50,000<br>to<br>\$100,000 |                        | Total Assets<br>\$100,000<br>to<br>\$250,000 |                        | Total Assets<br>\$250,000<br>to<br>\$500,000 |                        | Total Assets<br>\$500,000<br>to<br>\$1,000,000 |                        |
|----|--|-----------------------------------|------------------------|---|------------------------|--|------------------------|--|------------------------|--|------------------------|
|    |  | Profit<br>Com-<br>panies          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                    | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies |
| 1  | Number of Companies . . . . .                | 8,192                             | 6,112                  | 6,967                                       | 2,885                  | 8,851  | 2,685                  | 4,235  | 1,136                  | 2,550  | 737                    |
|    | <b>Assets</b>                                |                                   |                        |   |                        |  |                        |  |                        |  |                        |
| 2  | Cash . . . . .                               | \$ 24,568                         | \$ 8,995               | \$ 39,254                                   | \$ 8,317               | \$ 89,561                                    | \$ 14,267              | \$ 82,194                                    | \$ 12,959              | \$ 102,322                                     | \$ 18,789              |
| 3  | Government Securities . . . . .              | 2,346                             | 1,407                  | 6,865                                       | 2,017                  | 20,023                                       | 4,386                  | 22,811                                       | 4,508                  | 33,308   | 7,423                  |
| 4  | Other Securities . . . . .                   | 5,811                             | 3,672                  | 15,981                                      | 7,474                  | 55,271                                       | 20,659                 | 74,600                                       | 32,422                 | 105,853  | 38,634                 |
| 5  | Receivables . . . . .                        | 45,900                            | 25,785                 | 110,086                                     | 33,531                 | 306,656                                      | 64,670                 | 319,326                                      | 50,684                 | 357,881  | 53,636                 |
| 6  | Inventories . . . . .                        | 44,346                            | 27,202                 | 108,566                                     | 42,508                 | 300,481                                      | 86,424                 | 307,217                                      | 64,844                 | 368,121  | 65,561                 |
| 7  | Land . . . . .                               | 4,420                             | 3,177                  | 14,565                                      | 8,680                  | 47,905                                       | 25,774                 | 51,241                                       | 33,752                 | 64,216   | 56,571                 |
| 8  | Buildings and Equipment . . . . .            | 68,905                            | 51,224                 | 167,904                                     | 81,597                 | 483,318                                      | 161,062                | 513,883                                      | 142,763                | 612,170  | 171,764                |
| 9  | Investment in Subsidiaries . . . . .         | 4,614                             | 4,106                  | 10,365                                      | 2,744                  | 31,011                                       | 9,840                  | 48,229                                       | 19,857                 | 74,573   | 36,941                 |
| 10 | Other Assets . . . . .                       | 20,814                            | 16,158                 | 39,233                                      | 17,797                 | 82,811                                       | 35,259                 | 63,059                                       | 36,881                 | 63,636   | 59,628                 |
| 11 | Total . . . . .                              | 221,724                           | 141,726                | 512,819                                     | 204,665                | 1,417,037                                    | 422,341                | 1,482,560                                    | 398,670                | 1,782,080                                      | 508,947                |
|    | <b>Liabilities and Capital</b>               |                                   |                        |   |                        |  |                        |  |                        |  |                        |
| 12 | Bank Loans . . . . .                         | 12,958                            | 15,163                 | 38,930                                      | 23,925                 | 132,825                                      | 57,473                 | 146,586                                      | 50,403                 | 169,718  | 50,572                 |
| 13 | Payables . . . . .                           | 43,194                            | 38,357                 | 89,331                                      | 42,271                 | 232,105                                      | 71,641                 | 224,638                                      | 54,385                 | 234,034  | 55,271                 |
| 14 | Tax Liabilities . . . . .                    | 4,486                             | 616                    | 9,385                                       | 729                    | 27,050                                       | 1,693                  | 33,957                                       | 1,130                  | 46,492   | 2,021                  |
| 15 | Other Liabilities . . . . .                  | 28,402                            | 35,521                 | 57,087                                      | 38,029                 | 145,050                                      | 68,441                 | 139,820                                      | 53,314                 | 150,887  | 70,360                 |
| 16 | Funded Debt . . . . .                        | 5,944                             | 6,097                  | 20,765                                      | 20,806                 | 77,441                                       | 35,951                 | 87,812                                       | 43,701                 | 112,764  | 45,058                 |
| 17 | Liability Reserves . . . . .                 | 68                                | 52                     | 339   | 260                    | 2,180  | 797                    | 1,956  | 737                    | 3,744  | 775                    |
| 18 | Depreciation Reserves . . . . .              | 23,628                            | 14,843                 | 62,339                                      | 25,356                 | 188,616                                      | 51,381                 | 222,106                                      | 49,710                 | 284,015  | 62,947                 |
| 19 | Capital Stock . . . . .                      | 69,151                            | 63,657                 | 133,227                                     | 68,987                 | 306,850                                      | 130,302                | 280,930                                      | 149,212                | 329,022  | 192,151                |
| 20 | Surplus . . . . .                            | 46,708                            | 10,190                 | 113,093                                     | 17,446                 | 324,818                                      | 45,197                 | 361,395                                      | 44,303                 | 468,186  | 61,545                 |
| 21 | Less <i>Deficit</i> . . . . .                | <i>12,815</i>                     | <i>42,770</i>          | <i>11,677</i>                               | <i>33,144</i>          | <i>19,898</i>                                | <i>40,535</i>          | <i>16,640</i>                                | <i>48,225</i>          | <i>16,782</i>                                  | <i>31,753</i>          |
| 22 | Total . . . . .                              | 221,724                           | 141,726                | 512,819                                     | 204,665                | 1,417,037                                    | 422,341                | 1,482,560                                    | 398,670                | 1,782,080                                      | 508,947                |
| 23 | Gross Sales or Revenue . . . . .             | 534,178                           | 287,650                | 1,048,246                                   | 316,652                | 2,722,413                                    | 587,993                | 2,691,430                                    | 398,436                | 2,958,349                                      | 373,424                |
| 24 | Current Year Profit or <i>Loss</i> . . . . . | 27,529                            | <i>20,363</i>          | 47,229                                      | <i>14,895</i>          | 118,138                                      | <i>22,215</i>          | 126,288                                      | <i>16,768</i>          | 165,263  | <i>17,746</i>          |
|    | <b>Selected Revenues and Charges</b>         |                                   |                        |   |                        |  |                        |  |                        |  |                        |
| 25 | Rentals Received . . . . .                   | 2,874                             | 1,593                  | 6,414                                       | 1,795                  | 18,425                                       | 3,577                  | 16,686                                       | 3,110                  | 18,531   | 3,260                  |
| 26 | Bond Interest Received . . . . .             | 34                                | 18                     | 139   | 45                     | 541  | 113                    | 626  | 145                    | 1,023  | 146                    |
| 27 | Mortgage Interest Received . . . . .         | 25                                | 19                     | 116   | 21                     | 261  | 41                     | 220  | 28                     | 374  | 20                     |
| 28 | Foreign Dividends Received . . . . .         | 27                                | 2                      | 104   | 18                     | 138  | 40                     | 228  | 34                     | 833  | 233                    |
| 29 | Canadian Dividends Received . . . . .        | 197                               | 62                     | 370   | 196                    | 1,117  | 1,314                  | 1,977  | 1,474                  | 4,174  | 3,036                  |
| 30 | Stock Dividends Received . . . . .           | 20                                | 12                     | 9   | 16                     | 105  | 28                     | 329  | 42                     | 61   | 3                      |
| 31 | Rentals Paid . . . . .                       | 10,732                            | 7,232                  | 12,332                                      | 4,591                  | 23,130                                       | 6,200                  | 16,971                                       | 3,618                  | 15,679   | 2,446                  |
| 32 | Bond Interest Paid . . . . .                 | 24                                | 37                     | 94  | 47                     | 664  | 218                    | 796  | 307                    | 1,198  | 468                    |
| 33 | Mortgage Interest Paid . . . . .             | 154                               | 116                    | 554   | 271                    | 2,070  | 715                    | 2,210  | 706                    | 2,299  | 664                    |
| 34 | Charitable Donations . . . . .               | 102                               | 19                     | 285   | 66                     | 1,156  | 103                    | 1,651  | 178                    | 1,722  | 396                    |
| 35 | Pension Contributions . . . . .              | 143                               | 78                     | 355   | 87                     | 1,356  | 201                    | 1,910  | 253                    | 2,755  | 267                    |
| 36 | Capital Cost Allowance . . . . .             | 8,541                             | 4,533                  | 17,015                                      | 5,939                  | 43,553                                       | 10,229                 | 43,339                                       | 8,996                  | 47,108   | 10,192                 |
| 37 | Depletion Charged . . . . .                  | 95                                | 26                     | 55  | 165                    | 383  | 129                    | 386  | 240                    | 886  | 500                    |
| 38 | Write-off Mine & Oil Development . . . . .   | 5                                 | 79                     | 19  | 238                    | 35   | 255                    | 9  | 923                    | 416  | 2,104                  |
| 39 | Cash Dividends Charged . . . . .             | 2,940                             | 245                    | 3,555                                       | 749                    | 9,792  | 798                    | 12,314                                       | 1,410                  | 63,827   | 2,074                  |
| 40 | Stock Dividends Charged . . . . .            | 283                               | 107                    | 575   | 33                     | 2,253  | 518                    | 3,594  | 1,071                  | 7,146  | 1,450                  |
| 41 | Capital Expenditures . . . . .               | 13,864                            | 11,542                 | 28,063                                      | 15,948                 | 76,080                                       | 31,583                 | 72,770                                       | 32,570                 | 77,905   | 40,024                 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 8 — (Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Size of Total Assets

## 1953 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Total Assets<br>\$1,000,000<br>to<br>\$5,000,000 |                        | Total Assets<br>\$5,000,000<br>to<br>\$10,000,000 |                        | Total Assets<br>\$10,000,000<br>to<br>\$25,000,000 |                        | Total Assets<br>\$25,000,000<br>to<br>\$100,000,000 |                        | Total Assets<br>over<br>\$100,000,000 |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies |    |
|--|------------------------|---|------------------------|--|------------------------|---|------------------------|---------------------------------------|------------------------|-----------------------------------|---------------------------------|--------------------------------|----|
| Profit<br>Com-<br>panies                         | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                           | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                            | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies              | Loss<br>Com-<br>panies |                                   |                                 |                                |    |
| 2,388  | 656                    | 338   | 80                     | 255  | 48                     | 157   | 36                     | 39                                    | 3                      | 33,972                            | 14,378                          | 48,350                         | 1  |
| 31,292   | \$ 46,797              | \$ 101,377  | \$ 16,027              | \$ 162,664   | \$ 16,152              | \$ 211,060  | \$ 54,126              | \$ 290,396                            | \$ 781                 | \$ 1,364,688                      | \$ 197,210                      | \$ 1,561,898                   | 2  |
| 7,167  | 22,615                 | 58,962  | 11,694                 | 137,403  | 11,481                 | 319,698   | 10,744                 | 244,521                               | 8,967                  | 953,104                           | 85,242                          | 1,038,346                      | 3  |
| 28,111   | 110,580                | 214,818   | 40,423                 | 397,024  | 55,697                 | 630,371   | 77,388                 | 307,350                               | 7,071                  | 2,235,190                         | 394,020                         | 2,629,210                      | 4  |
| 30,013   | 103,918                | 290,851   | 55,775                 | 421,794  | 52,176                 | 667,809   | 81,204                 | 1,012,194                             | 13,510                 | 4,362,510                         | 534,889                         | 4,897,399                      | 5  |
| 30,026   | 125,791                | 416,437   | 63,786                 | 668,585  | 78,070                 | 1,224,867   | 125,267                | 962,547                               | 52,385                 | 5,381,193                         | 731,838                         | 6,113,031                      | 6  |
| 72,110   | 216,752                | 101,693   | 82,975                 | 129,863  | 87,715                 | 410,713   | 171,690                | 446,041                               | 2,107                  | 1,442,767                         | 689,193                         | 2,131,960                      | 7  |
| 154,585  | 430,555                | 874,488   | 186,091                | 1,431,283  | 261,037                | 2,822,109   | 661,945                | 5,715,572                             | 196,159                | 14,444,217                        | 2,344,197                       | 16,788,414                     | 8  |
| 75,124   | 153,286                | 207,159   | 51,698                 | 564,032  | 115,554                | 1,060,733   | 276,632                | 1,688,176                             | 139,769                | 4,064,016                         | 810,427                         | 4,874,443                      | 9  |
| 28,994   | 152,023                | 50,148  | 54,651                 | 79,506   | 42,289                 | 98,045  | 131,505                | 174,703                               | 18,669                 | 800,949                           | 564,860                         | 1,365,809                      | 10 |
| 5,374,222  | 1,362,317              | 2,315,933   | 563,120                | 3,992,154  | 720,171                | 7,445,405   | 1,590,501              | 10,841,500                            | 439,418                | 35,048,634                        | 6,351,876                       | 41,400,510                     | 11 |
| 15,794   | 93,690                 | 118,012   | 35,737                 | 187,785  | 53,437                 | 230,298   | 37,919                 | 369,576                               | 16,470                 | 1,752,482                         | 434,789                         | 2,187,271                      | 12 |
| 33,530   | 88,418                 | 193,781   | 47,615                 | 331,586  | 34,552                 | 662,791   | 107,169                | 560,495                               | 18,077                 | 3,075,485                         | 557,756                         | 3,633,241                      | 13 |
| 33,116   | 2,604                  | 58,100  | 714                    | 100,960  | 2,165                  | 164,241   | 7,376                  | 184,326                               | 411                    | 762,113                           | 19,459                          | 781,572                        | 14 |
| 71,189   | 183,196                | 233,089   | 47,346                 | 385,461  | 92,178                 | 830,980   | 276,340                | 403,186                               | 20,811                 | 2,845,151                         | 885,536                         | 3,730,687                      | 15 |
| 15,902   | 132,458                | 189,958   | 56,934                 | 427,575  | 78,098                 | 930,617   | 302,674                | 2,064,772                             | 175,098                | 4,233,550                         | 896,875                         | 5,130,425                      | 16 |
| 10,995   | 405                    | 3,581   | 577                    | 14,482   | 714                    | 21,579  | 1,841                  | 97,373                                | 1,991                  | 156,297                           | 8,149                           | 164,446                        | 17 |
| 34,877   | 176,435                | 466,618   | 92,339                 | 753,924  | 112,669                | 1,451,299   | 187,153                | 2,461,699                             | 87,489                 | 6,799,121                         | 860,322                         | 7,659,443                      | 18 |
| 38,445   | 600,540                | 434,660   | 301,311                | 671,983  | 238,102                | 1,410,196   | 534,633                | 2,348,863                             | 72,323                 | 6,973,327                         | 2,351,218                       | 9,324,545                      | 19 |
| 1,37,267   | 155,800                | 627,126   | 88,425                 | 1,119,223  | 122,861                | 1,749,485   | 198,683                | 2,351,210                             | 46,748                 | 8,598,511                         | 791,198                         | 9,389,709                      | 20 |
| 3,693  | <b>71,229</b>          | <b>8,992</b>                                      | <b>107,878</b>         | <b>825</b>   | <b>14,605</b>          | <b>6,081</b>  | <b>63,287</b>          | —                                     | —                      | <b>147,403</b>                    | <b>453,426</b>                  | <b>600,829</b>                 | 21 |
| 5,374,222  | 1,362,317              | 2,315,933   | 563,120                | 3,992,154  | 720,171                | 7,445,405   | 1,590,501              | 10,841,500                            | 439,418                | 35,048,634                        | 6,351,876                       | 41,400,510                     | 22 |
| 6,2,794  | 630,642                | 2,335,372   | 440,819                | 4,150,174  | 315,507                | 5,342,670   | 598,027                | 5,272,110                             | 155,494                | 33,467,736                        | 4,104,644                       | 37,572,380                     | 23 |
| 9,718  | <b>30,247</b>          | 181,194   | <b>10,262</b>          | 304,907  | <b>10,844</b>          | 507,531   | <b>15,864</b>          | 589,923                               | <b>2,716</b>           | 2,527,720                         | <b>161,920</b>                  | 2,365,800                      | 24 |
| 27,541   | 5,639                  | 8,740   | 258                    | 6,248  | 288                    | 19,030  | 1,322                  | 4,486                                 | 35                     | 128,975                           | 20,877                          | 149,852                        | 25 |
| 4,010  | 597                    | 2,061   | 355                    | 4,894  | 279                    | 11,357  | 404                    | 16,985                                | 869                    | 41,670                            | 2,971                           | 44,641                         | 26 |
| 1,176  | 29                     | 1,420   | 8                      | 3,547  | 3                      | 13,324  | 20                     | 5,012                                 | —                      | 25,475                            | 189                             | 25,664                         | 27 |
| 2,271  | 112                    | 1,454   | 101                    | 3,252  | 8                      | 14,014  | 56                     | 23,704                                | 35                     | 46,025                            | 639                             | 46,664                         | 28 |
| 36,900   | 10,209                 | 11,801  | 2,470                  | 22,652   | 6,017                  | 51,494  | 7,752                  | 92,347                                | 610                    | 213,029                           | 33,140                          | 246,169                        | 29 |
| 1,828  | 3,397                  | 1,653   | 3,240                  | 999  | 2,665                  | 38  | —                      | —                                     | —                      | 5,042                             | 9,403                           | 14,445                         | 30 |
| 3,752  | 2,492                  | 11,260  | 1,726                  | 14,106   | 1,319                  | 19,042  | 1,886                  | 14,657                                | 977                    | 161,661                           | 32,487                          | 194,148                        | 31 |
| 5,758  | 2,693                  | 6,051   | 757                    | 11,681   | 2,321                  | 27,910  | 6,013                  | 61,267                                | 4,394                  | 115,443                           | 17,255                          | 132,698                        | 32 |
| 3,013  | 1,016                  | 846   | 14                     | 496  | 28                     | 1,862   | 48                     | 7                                     | —                      | 13,511                            | 3,578                           | 17,089                         | 33 |
| 4,543  | 301                    | 1,492   | 107                    | 3,598  | 196                    | 5,475   | 222                    | 4,608                                 | 107                    | 24,632                            | 1,695                           | 26,327                         | 34 |
| 1,104  | 874                    | 6,278   | 614                    | 11,778   | 594                    | 22,101  | 1,987                  | 58,206                                | 864                    | 115,986                           | 5,819                           | 121,805                        | 35 |
| 7,441  | 22,797                 | 53,950  | 9,806                  | 98,957   | 14,017                 | 161,683   | 23,789                 | 281,346                               | 15,730                 | 872,933                           | 126,028                         | 998,961                        | 36 |
| 4,192  | 2,435                  | 7,007   | 2,583                  | 8,579  | 2,889                  | 17,591  | 2,872                  | 40,872                                | —                      | 80,046                            | 11,841                          | 91,887                         | 37 |
| 377  | 5,160                  | 680   | 3,566                  | 1,860  | 5,562                  | 1,374   | 20,358                 | 5,717                                 | 3,044                  | 10,492                            | 41,289                          | 51,781                         | 38 |
| 40,419   | 6,397                  | 38,744  | 3,060                  | 100,119  | 8,901                  | 179,909   | 9,178                  | 260,930                               | 1,680                  | 762,549                           | 34,493                          | 797,042                        | 39 |
| 8,918  | 1,577                  | 5,202   | 8,972                  | 3,966  | 2,664                  | —   | —                      | 2                                     | —                      | 41,939                            | 16,397                          | 58,336                         | 40 |
| 9,694  | 95,271                 | 85,282  | 52,871                 | 163,732  | 71,245                 | 309,707   | 155,196                | 629,996                               | 61,017                 | 1,657,091                         | 567,269                         | 2,224,360                      | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 9

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
by Income Classes**

**1953 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|    |  | Below<br>\$1,000 | \$1,000<br>to<br>\$2,000 | \$2,000<br>to<br>\$3,000 | \$3,000<br>to<br>\$4,000 | \$4,000<br>to<br>\$5,000 | \$5,000<br>to<br>\$10,000 | \$10,000<br>to<br>\$15,000 |
|----|--|------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|----------------------------|
| 1  | Number of Companies .....                | 4,823            | 3,085                    | 2,370                    | 1,869                    | 1,664                    | 5,798                     | 3,249                      |
|    | <b>Assets</b>                            |                  |                          |                          |                          |                          |                           |                            |
| 2  | Cash .....                               | \$ 23,116        | \$ 11,736                | \$ 11,837                | \$ 10,277                | \$ 10,132                | \$ 46,832                 | \$ 37,372                  |
| 3  | Government Securities .....              | 7,096            | 5,038                    | 3,956                    | 3,173                    | 2,585                    | 16,367                    | 18,823                     |
| 4  | Other Securities .....                   | 59,670           | 32,864                   | 37,168                   | 20,866                   | 27,514                   | 117,040                   | 63,323                     |
| 5  | Receivables .....                        | 58,863           | 51,099                   | 45,275                   | 44,208                   | 38,903                   | 183,600                   | 139,612                    |
| 6  | Inventories .....                        | 64,350           | 54,299                   | 48,888                   | 40,599                   | 38,465                   | 189,631                   | 154,530                    |
| 7  | Land .....                               | 31,365           | 10,785                   | 10,815                   | 9,114                    | 6,276                    | 48,426                    | 34,050                     |
| 8  | Buildings and Equipment .....            | 176,844          | 106,392                  | 88,963                   | 73,932                   | 77,277                   | 326,245                   | 256,941                    |
| 9  | Investment in Subsidiaries .....         | 113,679          | 11,404                   | 56,911                   | 35,520                   | 18,195                   | 189,234                   | 72,641                     |
| 10 | Other Assets .....                       | 24,697           | 22,915                   | 16,485                   | 13,543                   | 10,827                   | 50,663                    | 41,002                     |
| 11 | Total .....                              | 559,680          | 306,532                  | 320,298                  | 251,232                  | 230,174                  | 1,168,038                 | 818,294                    |
|    | <b>Liabilities and Capital</b>           |                  |                          |                          |                          |                          |                           |                            |
| 12 | Bank Loans .....                         | 35,743           | 27,848                   | 27,020                   | 23,382                   | 21,580                   | 98,463                    | 73,958                     |
| 13 | Payables .....                           | 53,616           | 45,769                   | 38,823                   | 40,432                   | 29,474                   | 137,943                   | 120,946                    |
| 14 | Tax Liabilities .....                    | 1,908            | 1,192                    | 1,720                    | 1,643                    | 1,657                    | 10,118                    | 8,762                      |
| 15 | Other Liabilities .....                  | 49,008           | 45,351                   | 35,463                   | 28,768                   | 22,571                   | 170,784                   | 80,215                     |
| 16 | Funded Debt .....                        | 52,091           | 20,447                   | 20,568                   | 20,494                   | 26,660                   | 127,254                   | 79,326                     |
| 17 | Liability Reserves .....                 | 411              | 438                      | 238                      | 236                      | 234                      | 1,300                     | 875                        |
| 18 | Depreciation Reserves .....              | 61,483           | 38,453                   | 32,537                   | 27,567                   | 29,405                   | 135,763                   | 114,058                    |
| 19 | Capital Stock .....                      | 246,251          | 92,967                   | 124,027                  | 68,476                   | 59,135                   | 296,466                   | 178,287                    |
| 20 | Surplus .....                            | 74,703           | 45,658                   | 45,041                   | 43,292                   | 49,582                   | 210,741                   | 176,868                    |
| 21 | Less <i>Deficit</i> .....                | <b>15,534</b>    | <b>11,591</b>            | <b>5,139</b>             | <b>3,058</b>             | <b>10,124</b>            | <b>20,794</b>             | <b>15,001</b>              |
| 22 | Total .....                              | 559,680          | 306,532                  | 320,298                  | 251,232                  | 230,174                  | 1,168,038                 | 818,294                    |
| 23 | Gross Sales or Revenue .....             | 473,809          | 394,707                  | 355,589                  | 372,354                  | 313,120                  | 1,475,082                 | 1,166,845                  |
| 24 | Current Year Profit .....                | 2,045            | 4,473                    | 5,846                    | 6,460                    | 7,432                    | 42,496                    | 39,778                     |
|    | <b>Selected Revenues and Charges</b>     |                  |                          |                          |                          |                          |                           |                            |
| 25 | Rentals Received .....                   | 6,342            | 4,416                    | 3,747                    | 3,935                    | 2,860                    | 12,753                    | 10,035                     |
| 26 | Bond Interest Received .....             | 119              | 118                      | 165                      | 179                      | 65                       | 467                       | 606                        |
| 27 | Mortgage Interest Received .....         | 60               | 41                       | 33                       | 52                       | 53                       | 185                       | 147                        |
| 28 | Foreign Dividends Received .....         | 2,091            | 89                       | 244                      | 31                       | 82                       | 207                       | 197                        |
| 29 | Canadian Dividends Received .....        | 6,448            | 1,539                    | 2,396                    | 1,222                    | 1,512                    | 12,027                    | 3,564                      |
| 30 | Stock Dividends Received .....           | 402              | 554                      | 173                      | 8                        | 3                        | 43                        | 66                         |
| 31 | Rentals Paid .....                       | 6,208            | 4,735                    | 4,324                    | 3,189                    | 2,786                    | 13,565                    | 9,131                      |
| 32 | Bond Interest Paid .....                 | 371              | 103                      | 218                      | 146                      | 200                      | 790                       | 760                        |
| 33 | Mortgage Interest Paid .....             | 948              | 504                      | 330                      | 522                      | 395                      | 1,684                     | 1,041                      |
| 34 | Charitable Donations .....               | 113              | 81                       | 209                      | 97                       | 71                       | 523                       | 652                        |
| 35 | Pension Contributions .....              | 144              | 124                      | 172                      | 111                      | 128                      | 778                       | 836                        |
| 36 | Capital Cost Allowance .....             | 10,015           | 8,264                    | 7,109                    | 6,006                    | 6,105                    | 26,045                    | 20,814                     |
| 37 | Depletion Charged .....                  | 63               | 44                       | 29                       | 76                       | 37                       | 390                       | 509                        |
| 38 | Write-off Mine and Oil Development ..... | 5                | 5                        | —                        | —                        | —                        | 192                       | 1,661                      |
| 39 | Cash Dividends Charged .....             | 7,932            | 1,347                    | 2,650                    | 1,244                    | 1,028                    | 8,565                     | 5,759                      |
| 40 | Stock Dividends Charged .....            | 121              | 637                      | 384                      | 90                       | 362                      | 1,469                     | 3,880                      |
| 41 | Capital Expenditures .....               | 37,808           | 15,969                   | 12,304                   | 10,397                   | 10,018                   | 44,099                    | 38,287                     |

Bold italic figures denote deficit.



TABLE 9 — (Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
by Income Classes

## 1953 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| \$15,000<br>to<br>\$20,000 | \$20,000<br>to<br>\$25,000 | \$25,000<br>to<br>\$50,000 | \$50,000<br>to<br>\$100,000 | \$100,000<br>to<br>\$250,000 | \$250,000<br>to<br>\$500,000 | \$500,000<br>to<br>\$1,000,000 | \$1,000,000<br>to<br>\$5,000,000 | Over<br>\$5,000,000 | Total<br>Profit<br>Companies |    |
|----------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|--------------------------------|----------------------------------|---------------------|------------------------------|----|
| 2,531                      | 1,429                      | 2,644                      | 1,753                       | 1,471                        | 593                          | 341                            | 281                              | 71                  | 33,972                       | 1  |
| \$ 36,029                  | \$ 28,483                  | \$ 72,344                  | \$ 84,507                   | \$ 150,505                   | \$ 111,438                   | \$ 113,431                     | \$ 262,676                       | \$ 353,973          | \$ 1,364,688                 | 2  |
| 13,219                     | 13,520                     | 37,425                     | 37,330                      | 69,785                       | 67,463                       | 178,620                        | 208,760                          | 269,944             | 953,104                      | 3  |
| 76,462                     | 59,093                     | 126,074                    | 209,790                     | 336,046                      | 187,062                      | 355,887                        | 354,634                          | 171,697             | 2,235,190                    | 4  |
| 161,114                    | 104,697                    | 275,386                    | 265,281                     | 408,557                      | 353,699                      | 589,569                        | 590,043                          | 1,052,604           | 4,362,510                    | 5  |
| 159,664                    | 106,917                    | 289,629                    | 295,850                     | 500,313                      | 462,850                      | 487,330                        | 1,078,522                        | 1,409,522           | 5,381,193                    | 6  |
| 25,329                     | 18,143                     | 46,747                     | 80,462                      | 90,696                       | 77,813                       | 117,912                        | 288,588                          | 546,246             | 1,442,767                    | 7  |
| 237,761                    | 209,555                    | 471,342                    | 571,862                     | 910,469                      | 803,520                      | 895,467                        | 2,654,757                        | 6,582,890           | 14,444,217                   | 8  |
| 40,241                     | 41,946                     | 165,796                    | 225,583                     | 226,469                      | 163,366                      | 603,208                        | 801,565                          | 1,298,258           | 4,064,016                    | 9  |
| 37,186                     | 19,646                     | 46,902                     | 52,379                      | 64,217                       | 38,747                       | 54,225                         | 113,340                          | 194,175             | 800,949                      | 10 |
| 787,005                    | 602,000                    | 1,531,645                  | 1,823,044                   | 2,757,057                    | 2,265,958                    | 3,395,649                      | 6,352,719                        | 11,879,309          | 35,048,634                   | 11 |
| 84,009                     | 50,630                     | 165,399                    | 116,406                     | 202,678                      | 110,903                      | 228,657                        | 198,623                          | 287,183             | 1,752,482                    | 12 |
| 121,271                    | 81,320                     | 190,732                    | 183,961                     | 296,418                      | 252,629                      | 401,075                        | 464,814                          | 616,262             | 3,075,485                    | 13 |
| 9,329                      | 7,445                      | 24,726                     | 33,454                      | 69,816                       | 61,597                       | 70,601                         | 170,254                          | 287,891             | 762,113                      | 14 |
| 88,474                     | 68,859                     | 149,324                    | 159,932                     | 260,765                      | 225,256                      | 300,818                        | 535,165                          | 624,398             | 2,845,151                    | 15 |
| 50,881                     | 43,143                     | 90,204                     | 170,099                     | 248,015                      | 186,985                      | 363,824                        | 655,015                          | 2,078,544           | 4,233,550                    | 16 |
| 1,624                      | 673                        | 2,481                      | 2,968                       | 4,195                        | 8,518                        | 6,365                          | 19,912                           | 105,829             | 156,297                      | 17 |
| 100,475                    | 94,973                     | 222,509                    | 287,962                     | 464,040                      | 430,318                      | 474,311                        | 1,358,700                        | 2,926,567           | 6,799,121                    | 18 |
| 169,075                    | 124,312                    | 283,128                    | 350,662                     | 455,173                      | 369,257                      | 633,189                        | 1,191,130                        | 2,331,792           | 6,973,327                    | 19 |
| 178,448                    | 135,217                    | 418,330                    | 529,540                     | 762,189                      | 622,731                      | 923,103                        | 1,762,225                        | 2,620,843           | 8,598,511                    | 20 |
| <b>16,581</b>              | <b>4,572</b>               | <b>15,188</b>              | <b>11,940</b>               | <b>6,232</b>                 | <b>2,236</b>                 | <b>6,294</b>                   | <b>3,119</b>                     | —                   | <b>147,403</b>               | 21 |
| 787,005                    | 602,000                    | 1,531,645                  | 1,823,044                   | 2,757,057                    | 2,265,958                    | 3,395,649                      | 6,352,719                        | 11,879,309          | 35,048,634                   | 22 |
| 1,174,622                  | 874,409                    | 2,075,364                  | 2,322,044                   | 3,395,513                    | 2,674,949                    | 2,679,257                      | 5,843,850                        | 7,876,222           | 33,467,736                   | 23 |
| 44,485                     | 31,585                     | 93,380                     | 122,128                     | 227,421                      | 208,274                      | 236,688                        | 566,129                          | 889,100             | 2,527,720                    | 24 |
| 7,838                      | 5,663                      | 11,872                     | 11,876                      | 8,798                        | 6,085                        | 10,591                         | 17,015                           | 5,149               | 128,975                      | 25 |
| 432                        | 446                        | 1,388                      | 1,995                       | 2,776                        | 2,373                        | 6,839                          | 6,455                            | 17,247              | 41,670                       | 26 |
| 441                        | 264                        | 357                        | 796                         | 2,895                        | 3,074                        | 6,445                          | 10,181                           | 451                 | 25,475                       | 27 |
| 509                        | 195                        | 599                        | 1,785                       | 1,422                        | 1,116                        | 11,929                         | 4,862                            | 20,667              | 46,025                       | 28 |
| 2,930                      | 1,929                      | 10,320                     | 9,412                       | 6,955                        | 10,991                       | 16,278                         | 78,094                           | 47,412              | 213,029                      | 29 |
| 33                         | 79                         | 354                        | 64                          | 2,201                        | 323                          | 739                            | —                                | —                   | 5,042                        | 30 |
| 8,785                      | 5,118                      | 12,874                     | 11,218                      | 16,196                       | 9,463                        | 11,311                         | 19,346                           | 23,412              | 161,661                      | 31 |
| 579                        | 998                        | 1,607                      | 4,136                       | 5,927                        | 6,136                        | 9,782                          | 20,067                           | 63,623              | 115,443                      | 32 |
| 1,165                      | 585                        | 1,093                      | 1,221                       | 2,113                        | 463                          | 246                            | 1,032                            | 169                 | 13,511                       | 33 |
| 605                        | 470                        | 1,233                      | 1,660                       | 2,254                        | 1,758                        | 2,215                          | 5,217                            | 7,474               | 24,632                       | 34 |
| 886                        | 681                        | 2,082                      | 2,997                       | 5,042                        | 6,280                        | 7,226                          | 21,337                           | 67,162              | 115,986                      | 35 |
| 20,574                     | 16,922                     | 36,430                     | 40,990                      | 63,732                       | 52,340                       | 60,048                         | 159,847                          | 337,692             | 872,933                      | 36 |
| 834                        | 128                        | 972                        | 1,145                       | 4,202                        | 2,891                        | 4,262                          | 11,673                           | 52,791              | 80,046                       | 37 |
| —                          | 175                        | 180                        | 36                          | 537                          | 59                           | 1,113                          | 812                              | 5,717               | 10,492                       | 38 |
| 5,316                      | 44,627                     | 14,710                     | 22,505                      | 37,477                       | 48,392                       | 64,183                         | 173,391                          | 323,423             | 762,549                      | 39 |
| 2,569                      | 1,207                      | 2,444                      | 4,674                       | 8,852                        | 4,298                        | 6,119                          | 4,833                            | —                   | 41,939                       | 40 |
| 35,639                     | 28,337                     | 59,153                     | 77,792                      | 101,105                      | 79,565                       | 90,808                         | 276,098                          | 739,712             | 1,657,091                    | 41 |

Bold italic figures denote deficit.

**HISTORICAL TABLES 1 AND 1A**  
**Yearly Record of All Taxable Corporations**  
**I Taxation Years 1944-1953**

| Tax Year | COMPANIES REPORTING A PROFIT |                     |                               |                                       |                    | COMPANIES REPORTING A LOSS |                   | ALL COMPANIES       |   |
|----------|------------------------------|---------------------|-------------------------------|---------------------------------------|--------------------|----------------------------|-------------------|---------------------|---|
|          | Number of Companies          | Current Year Profit | Less Prior Year Loss Deducted | Net Taxable Income (Column 3 Minus 4) | Total Tax Declared | Number of Companies        | Current Year Loss | Number of Companies | Total Current Year Profits Less Losses (Column 3 Minus 8) |
| (1)      | (2)                          | (3)                 | (4)                           | (5)                                   | (6)                | (7)                        | (8)               | (9)                 | (10)  |
|          |                              | (\$000)             | (\$000)                       | (\$000)                               | (\$000)            |                            | (\$000)           |                     | (\$000)   |
| 1944     | 20,023                       | 1,194,113           | 2,794                         | 1,191,319                             | 674,936*           | 7,709                      | 37,856            | 27,732              | 1,156,257   |
| 1945     | 21,331                       | 1,198,791           | 2,798                         | 1,195,993                             | 673,295*           | 8,601                      | 38,740            | 29,932              | 1,160,051   |
| 1946     | 23,563                       | 1,392,956           | 5,559                         | 1,387,397                             | 666,624*           | 9,742                      | 59,422            | 33,305              | 1,333,534   |
| 1947     | 27,272                       | 1,776,554           | 11,115                        | 1,765,439                             | 652,198*           | 12,804                     | 72,860            | 40,076              | 1,703,694   |
| 1948     | 27,997                       | 1,945,957           | 14,036                        | 1,931,921                             | 588,126*           | 16,323                     | 91,612            | 44,320              | 1,854,345   |
| 1949     | 28,570                       | 1,864,582           | 16,721                        | 1,847,861                             | 571,972            | 17,991                     | 109,898           | 46,561              | 1,754,684   |
| 1950     | 31,239                       | 2,359,065           | 24,915                        | 2,334,150                             | 759,664            | 18,336                     | 102,515           | 49,575              | 2,256,550   |
| 1951     | 33,720                       | 2,795,350           | 38,416                        | 2,756,934                             | 1,164,100          | 19,276                     | 119,219           | 52,996              | 2,676,131   |
| 1952     | 35,228                       | 2,653,934           | 36,308                        | 2,617,626                             | 1,238,871†         | 20,368                     | 147,441           | 55,596              | 2,506,493   |
| 1953     | 37,545                       | 2,665,970           | 39,904                        | 2,626,066                             | 1,161,215†         | 22,869                     | 184,572           | 60,414              | 2,481,398   |

**1A Calendar Years 1944-1952**

| Calendar Year | (2) | (3)       | (4)     | (5)       | (6)        | (7) | (8)     | (9) | (10)      |
|---------------|-----|-----------|---------|-----------|------------|-----|---------|-----|-----------|
| (1)           |     |           |         |           |            |     |         |     |           |
|               |     | (\$000)   | (\$000) | (\$000)   | (\$000)    |     | (\$000) |     | (\$000)   |
| 1944          |     | 1,215,330 | 2,659   | 1,212,671 | 687,445*   |     | 37,090  |     | 1,178,240 |
| 1945          |     | 1,211,625 | 2,981   | 1,208,644 | 675,792*   |     | 40,829  |     | 1,167,815 |
| 1946          |     | 1,436,193 | 6,433   | 1,429,760 | 657,467*   |     | 60,361  |     | 1,369,399 |
| 1947          |     | 1,794,419 | 11,505  | 1,782,914 | 631,223*   |     | 75,970  |     | 1,706,944 |
| 1948          |     | 1,946,509 | 15,079  | 1,931,430 | 568,005    |     | 97,031  |     | 1,834,399 |
| 1949          |     | 1,865,058 | 16,665  | 1,848,393 | 586,638    |     | 115,836 |     | 1,732,557 |
| 1950          |     | 2,456,070 | 27,158  | 2,428,912 | 782,480    |     | 97,296  |     | 2,331,616 |
| 1951          |     | 2,752,416 | 37,805  | 2,714,611 | 1,179,290  |     | 131,484 |     | 2,583,127 |
| 1952          |     | 2,687,115 | 37,246  | 2,649,869 | 1,271,619† |     | 153,641 |     | 2,533,474 |

\* Includes Excess Profits Tax.

† Includes Old Age Security Tax.

## HISTORICAL TABLE 2

### Distribution of Active Taxable Corporations Reporting a Profit by Income Classes

Taxation Years 1944-1953

| Tax-<br>ation<br>Year | Less<br>than<br>\$5,000 | \$5,000<br>to<br>\$10,000 | \$10,000<br>to<br>\$15,000 | \$15,000<br>to<br>\$25,000 | \$25,000<br>to<br>\$50,000 | \$50,000<br>to<br>\$100,000 | \$100,000<br>to<br>\$250,000 | \$250,000<br>to<br>\$1,000,000 | Over<br>\$1,000,000 | Total<br>Number<br>of<br>Companies |
|-----------------------|-------------------------|---------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|--------------------------------|---------------------|------------------------------------|
| 1944                  | 9,416                   | 3,110                     | 1,409                      | 1,516                      | 1,561                      | 1,149                       | 856                          | 549                            | 171                 | 19,737                             |
| 1945                  | 9,877                   | 3,438                     | 1,601                      | 1,629                      | 1,664                      | 1,149                       | 854                          | 567                            | 172                 | 20,951                             |
| 1946                  | 10,000                  | 3,654                     | 2,028                      | 2,235                      | 2,067                      | 1,359                       | 1,008                        | 607                            | 208                 | 23,166                             |
| 1947                  | 10,438                  | 3,846                     | 2,225                      | 2,422                      | 2,393                      | 1,535                       | 1,167                        | 775                            | 258                 | 25,059                             |
| 1948                  | 10,602                  | 3,670                     | 2,227                      | 2,440                      | 2,499                      | 1,602                       | 1,384                        | 804                            | 297                 | 25,525                             |
| 1949                  | 10,722                  | 4,461                     | 2,333                      | 2,318                      | 2,437                      | 1,533                       | 1,269                        | 738                            | 280                 | 26,091                             |
| 1950                  | 11,409                  | 5,118                     | 2,569                      | 2,560                      | 2,644                      | 1,751                       | 1,436                        | 911                            | 325                 | 28,723                             |
| 1951                  | 12,461                  | 5,726                     | 2,877                      | 2,530                      | 2,680                      | 1,808                       | 1,553                        | 972                            | 385                 | 30,992                             |
| 1952                  | 13,214                  | 6,483                     | 2,965                      | 2,566                      | 2,603                      | 1,756                       | 1,476                        | 1,003                          | 366                 | 32,432                             |
| 1953                  | 14,066                  | 5,888                     | 3,295                      | 4,016                      | 2,713                      | 1,812                       | 1,525                        | 984                            | 365                 | 34,664                             |





**SECTION IV**  
**SUCCESSION DUTY STATISTICS**





# SUCCESSION DUTY STATISTICS

## INTRODUCTION

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Collections under the Act for government fiscal years from 1942 to 1954 inclusive for Canada as a whole and for individual provinces are given in Section I of this report. This section deals with statistics taken from estates at the time they were assessed for duty and deals in particular with estates which were assessed during the government fiscal years

ending March 31, 1952, 1953 and 1954. The statistics provided in this report deal only with estates which were subject to duty. Where an estate is partially non-dutiable due to the allowance of exemptions, the full amount of the estate is accounted for in the statistics.

The number of estates assessed, the aggregate net value assessed and the net duties assessed (after deducting credits allowed for provincial and foreign duties paid) are given below by government fiscal years:

| Period                                 | Number<br>of Estates<br>Assessed | Aggregate<br>Net Value<br>Assessed | Total<br>Duties<br>Assessed | Effective<br>Rate of<br>Taxation | Average Size<br>of Estates<br>Assessed |
|--|----------------------------------|------------------------------------|-----------------------------|----------------------------------|--|
|  |                                  | (\$000)                            | (\$000)                     |                                  | \$                                     |
| June 14, 1941 — March 31, 1942 .....   | 1,488                            | 23,965                             | 784                         | 3.27%                            | 16,105                                 |
| Fiscal Year Ended March 31, 1943 ..... | 7,298                            | 145,197                            | 5,962                       | 4.11                             | 19,895                                 |
| Fiscal Year Ended March 31, 1944 ..... | 9,348                            | 225,093                            | 12,719                      | 5.65                             | 24,079                                 |
| Fiscal Year Ended March 31, 1945 ..... | 10,478                           | 290,653                            | 17,977                      | 6.18                             | 27,739                                 |
| Fiscal Year Ended March 31, 1946 ..... | 11,477                           | 327,916                            | 18,650                      | 5.69                             | 28,572                                 |
| Fiscal Year Ended March 31, 1947 ..... | 13,967                           | 403,439                            | 26,000                      | 6.44                             | 28,885                                 |
| Fiscal Year Ended March 31, 1948 ..... | 14,732                           | 408,086                            | 29,335                      | 7.19                             | 27,701                                 |
| Fiscal Year Ended March 31, 1949 ..... | 7,587*                           | 325,195                            | 34,333                      | 10.56                            | 42,862                                 |
| Fiscal Year Ended March 31, 1950 ..... | 4,498                            | 335,319                            | 46,324                      | 13.81                            | 74,548                                 |
| Fiscal Year Ended March 31, 1951 ..... | 3,954                            | 335,900                            | 32,103                      | 9.56                             | 84,952                                 |
| Fiscal Year Ended March 31, 1952 ..... | 4,086                            | 315,021                            | 31,712                      | 10.07                            | 77,098                                 |
| Fiscal Year Ended March 31, 1953 ..... | 4,012                            | 370,474                            | 47,426                      | 12.80                            | 92,341                                 |
| Fiscal Year Ended March 31, 1954 ..... | 4,242                            | 371,985                            | 43,146                      | 11.60                            | 87,690                                 |

\*Beginning January 1, 1943, all estates below \$50,000 became exempt from duty. This accounts for the decline in the number of estates assessed.

## RATES OF DUTY AND EXEMPTIONS

Duties are computed upon the inheritance of each successor at rates which vary according to:

- (a) The size of the total estate
- (b) The size of the individual succession
- (c) The closeness of the relationship of each individual successor to the deceased.

The duties are thus established for each successor within an estate.

The "Initial Duty", which is dependent upon the size of the total estate, is levied under Section 10 of the Act.

Under Section 11 is levied the "Additional Duty", which is dependent upon the size of the particular succession and the degree of relationship of the successor to the deceased. In applying the Additional Duty, four classes of beneficiaries are recognized by the Act. In order from most favoured to least favoured, they are as follows:

- CLASS "A" Wife; children under 18; children over 18 if dependent on the deceased on account of mental or physical infirmity.
- CLASS "B" Husband; parents; grandparents; son or daughter over 18; son-or daughter-in-law.
- CLASS "C" Brother or sister; uncle or aunt; certain cousins and descendants of these.
- CLASS "D" Other distant relatives and strangers in blood.

These two rates of duty are added together for the respective successors and the combined rate in each case is applied to the individual succession, after deducting exemptions.

The rate schedule is very long and finely graduated and is for this reason not detailed here.

Exemptions—Effective January 1, 1948, estates having an aggregate net value of \$50,000 or less are not dutiable. Prior to that date estates of \$5,000 or less were not dutiable.

Successions passing to widows are subject to a deduction of \$20,000 plus \$5,000 for each dependent child, unless the child also benefits in which case the added \$5,000 deduction is reduced by the amount of the child's benefit.

Successions passing to a dependent child are subject to a deduction of \$5,000, but if the child has no surviving parent the deduction is raised to \$20,000. If there is more than one such dependent orphan, the extra \$15,000 deduction is apportioned among them.

Individual successions of less than \$1,000 to any beneficiary are exempt from duty. This, however, is not a deduction in the sense used above; e.g., a class "B" succession of \$3,000 is not reduced to \$2,000 before applying the rates of duty.

Successions to charitable organizations as defined under the Act are exempt from duty.

**TABLE I**  
**PROVINCIAL DISTRIBUTION**

**Number of Dutiable Estates Assessed, Aggregate Net Value Assessed and Total Revenue Assessed**  
**Fiscal Years Ended March 31, 1952, 1953 and 1954**

(All money figures in thousands of dollars)

| FISCAL YEAR ENDED MARCH 31, 1952 |                            |                              |                     |                                     |          |                      |                     |                   |                   |                   |
|----------------------------------|----------------------------|------------------------------|---------------------|-------------------------------------|----------|----------------------|---------------------|-------------------|-------------------|-------------------|
|                                  | Number of Dutiable Estates | Aggregate Net Value Assessed | Total Duty Assessed |                                     |          |                      |                     |                   |                   | Net Duty Assessed |
|                                  |                            |                              | Duty Assessed       | Adjustments to Previous Assessments |          | Provincial Credits   |                     | Foreign Credits   |                   |                   |
|                                  |                            |                              |                     | Increase                            | Decrease | Ontario Net Decrease | Quebec Net Decrease | U.S. Net Decrease | U.K. Net Decrease |                   |
|                                  |                            | \$                           | \$                  | \$                                  | \$       | \$                   | \$                  | \$                | \$                | \$                |
| Newfoundland.....                | 18                         | 2,669                        | 415                 | —                                   | 1        | 15                   | 11                  | —                 | —                 | 388               |
| Prince Edward Island.....        | 3                          | 268                          | 20                  | 3                                   | 5        | —                    | —                   | —                 | —                 | 18                |
| Nova Scotia.....                 | 73                         | 8,583                        | 1,149               | 42                                  | 9        | 24                   | 12                  | 2                 | —                 | 1,144             |
| New Brunswick.....               | 51                         | 5,295                        | 623                 | 7                                   | 1        | 24                   | 36                  | —                 | —                 | 569               |
| Quebec.....                      | 407                        | 64,331                       | 10,779              | 316                                 | 78       | 224                  | 6,278               | 64                | 5                 | 4,446             |
| Ontario.....                     | 1,004                      | 140,289                      | 22,800              | 378                                 | 317      | 9,043                | 133                 | 82                | 4                 | 13,599            |
| Manitoba.....                    | 68                         | 6,896                        | 821                 | 27                                  | 17       | 5                    | 1                   | 1                 | 28                | 796               |
| Saskatchewan.....                | 68                         | 6,657                        | 612                 | 18                                  | 23       | 7                    | 2                   | 1                 | —                 | 597               |
| Alberta.....                     | 137                        | 14,843                       | 1,973               | 58                                  | 11       | 8                    | 6                   | —                 | 1                 | 2,005             |
| British Columbia and Yukon       | 215                        | 27,882                       | 4,298               | 52                                  | 24       | 61                   | 28                  | 10                | 24                | 4,203             |
| Total Resident in Canada...      | 2,044                      | 277,713                      | 43,490              | 901                                 | 486      | 9,411                | 6,507               | 160               | 62                | 27,765            |
| Non-Residents.....               | 2,042                      | 37,309                       | 4,400               | 49                                  | 104      | 210                  | 188                 | —                 | —                 | 3,947             |
| Grand Total.....                 | 4,086                      | 315,022                      | 47,890              | 950                                 | 590      | 9,621                | 6,695               | 160               | 62                | 31,712            |
| FISCAL YEAR ENDED MARCH 31, 1953 |                            |                              |                     |                                     |          |                      |                     |                   |                   |                   |
|                                  |                            | \$                           | \$                  | \$                                  | \$       | \$                   | \$                  | \$                | \$                | \$                |
| Newfoundland.....                | 7                          | 1,169                        | 169                 | —                                   | —        | 2                    | 6                   | —                 | —                 | 161               |
| Prince Edward Island.....        | 9                          | 1,451                        | 124                 | 1                                   | —        | —                    | —                   | —                 | —                 | 125               |
| Nova Scotia.....                 | 53                         | 5,422                        | 606                 | 5                                   | 5        | 14                   | 16                  | —                 | —                 | 576               |
| New Brunswick.....               | 60                         | 8,605                        | 1,299               | 45                                  | 26       | 15                   | 10                  | 3                 | —                 | 1,290             |
| Quebec.....                      | 446                        | 77,304                       | 15,316              | 150                                 | 192      | 67                   | 6,940               | 66                | 2                 | 8,199             |
| Ontario.....                     | 990                        | 161,983                      | 33,055              | 268                                 | 289      | 13,028               | 101                 | 117               | 7                 | 19,781            |
| Manitoba.....                    | 108                        | 18,181                       | 2,564               | 11                                  | 53       | 18                   | 14                  | 1                 | —                 | 2,489             |
| Saskatchewan.....                | 84                         | 7,892                        | 881                 | 1                                   | 12       | 5                    | 1                   | —                 | —                 | 864               |
| Alberta.....                     | 130                        | 14,873                       | 2,123               | 19                                  | 103      | 30                   | 16                  | —                 | 3                 | 1,990             |
| British Columbia and Yukon       | 211                        | 29,299                       | 5,174               | 25                                  | 183      | 49                   | 95                  | 55                | 27                | 4,790             |
| Total Resident in Canada...      | 2,098                      | 326,179                      | 61,311              | 525                                 | 863      | 13,228               | 7,199               | 242               | 39                | 40,265            |
| Non-Residents.....               | 1,914                      | 44,295                       | 7,472               | 383                                 | 157      | 375                  | 162                 | —                 | —                 | 7,161             |
| Grand Total.....                 | 4,012                      | 370,474                      | 68,783              | 908                                 | 1,020    | 13,603               | 7,361               | 242               | 39                | 47,426            |
| FISCAL YEAR ENDED MARCH 31, 1954 |                            |                              |                     |                                     |          |                      |                     |                   |                   |                   |
|                                  |                            | \$                           | \$                  | \$                                  | \$       | \$                   | \$                  | \$                | \$                | \$                |
| Newfoundland.....                | 16                         | 2,103                        | 344                 | 1                                   | 5        | 12                   | 12                  | —                 | —                 | 316               |
| Prince Edward Island.....        | 7                          | 997                          | 144                 | —                                   | 6        | 9                    | 31                  | 4                 | —                 | 94                |
| Nova Scotia.....                 | 65                         | 7,372                        | 934                 | 2                                   | 19       | 9                    | 16                  | —                 | —                 | 892               |
| New Brunswick.....               | 47                         | 6,680                        | 880                 | 40                                  | 17       | 6                    | 20                  | 33                | —                 | 844               |
| Quebec.....                      | 533                        | 87,747                       | 16,692              | 173                                 | 337      | 66                   | 7,194               | 97                | 11                | 9,160             |
| Ontario.....                     | 1,071                      | 162,029                      | 31,863              | 323                                 | 566      | 12,526               | 86                  | 186               | 13                | 18,809            |
| Manitoba.....                    | 106                        | 12,297                       | 1,636               | 11                                  | 30       | 36                   | 22                  | 4                 | —                 | 1,555             |
| Saskatchewan.....                | 88                         | 9,061                        | 1,032               | 4                                   | 57       | 5                    | 6                   | —                 | —                 | 968               |
| Alberta.....                     | 133                        | 15,738                       | 2,439               | 22                                  | 63       | 30                   | 22                  | 2                 | 1                 | 2,343             |
| British Columbia and Yukon       | 238                        | 30,122                       | 4,825               | 47                                  | 248      | 63                   | 39                  | 66                | 42                | 4,414             |
| Total Resident in Canada...      | 2,304                      | 334,146                      | 60,789              | 623                                 | 1,348    | 12,762               | 7,448               | 392               | 67                | 39,395            |
| Non-Residents.....               | 1,938                      | 37,839                       | 4,434               | 89                                  | 118      | 333                  | 317                 | —                 | —                 | 3,755             |
| Grand Total.....                 | 4,242                      | 371,985                      | 65,223              | 712                                 | 1,466    | 13,095               | 7,765               | 392               | 67                | 43,150            |



**TABLE 2**  
**Distribution of Federal Succession Duty by Economic Areas and by Size of Estate**  
**Fiscal Years 1951-52, 1952-53 and 1953-54**  
(All money figures in thousands of dollars)

| Size of Estate          | Maritime Region   |             |                 |                   |             |                 |                   |             |                 |
|-------------------------|-------------------|-------------|-----------------|-------------------|-------------|-----------------|-------------------|-------------|-----------------|
|                         | 1951-52           |             |                 | 1952-53           |             |                 | 1953-54           |             |                 |
|                         | Number of Estates | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed |
| Under \$ 50,000.....    | 5                 | \$ 72       | \$ 1            | 48                | \$ 2,971    | \$ 215          | 50                | \$ 2,948    | \$ 224          |
| \$ 50,000- 75,000.....  | 58                | 4,042       | 234             | 25                | 2,132       | 186             | 24                | 2,060       | 204             |
| 75,000- 100,000.....    | 32                | 2,689       | 259             | 20                | 2,204       | 233             | 21                | 2,303       | 261             |
| 100,000- 125,000.....   | 16                | 1,774       | 191             | 9                 | 1,193       | 166             | 13                | 1,778       | 224             |
| 125,000- 150,000.....   | 9                 | 1,195       | 140             | 12                | 2,030       | 250             | 11                | 1,989       | 294             |
| 150,000- 200,000.....   | 10                | 1,740       | 240             | 8                 | 1,882       | 263             | 7                 | 1,647       | 248             |
| 200,000- 300,000.....   | 6                 | 1,618       | 315             | 3                 | 1,241       | 125             | 3                 | 965         | 211             |
| 300,000- 400,000.....   | 4                 | 1,326       | 301             | 4                 | 2,994       | 760             | 3                 | 1,305       | 282             |
| 400,000- 500,000.....   | 5                 | 2,359       | 525             | 3                 | 1,241       | 125             | 3                 | 1,305       | 282             |
| 500,000- 1,000,000..... |                   |             |                 |                   |             |                 |                   |             |                 |
| Over 1,000,000.....     | 5                 | 2,359       | 525             | 4                 | 2,994       | 760             | 3                 | 2,154       | 353             |
| Total.....              |                   |             |                 |                   |             |                 |                   |             |                 |
|                         | 145               | 16,815      | 2,206           | 129               | 16,647      | 2,198           | 135               | 17,149      | 2,301           |
| Size of Estate          | Quebec Region     |             |                 |                   |             |                 |                   |             |                 |
|                         | 1951-52           |             |                 | 1952-53           |             |                 | 1953-54           |             |                 |
|                         | Number of Estates | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed |
| Under \$ 50,000.....    | 16                | \$ 314      | \$ 20           | 10                | \$ 180      | \$ 6            | 5                 | \$ 34       | \$ 1            |
| \$ 50,000- 75,000.....  | 131               | 8,120       | 597             | 168               | 10,314      | 765             | 183               | 11,026      | 771             |
| 75,000- 100,000.....    | 75                | 6,470       | 588             | 74                | 6,365       | 631             | 87                | 7,421       | 729             |
| 100,000- 125,000.....   | 44                | 5,825       | 554             | 46                | 5,144       | 552             | 73                | 8,212       | 1,002           |
| 125,000- 150,000.....   | 31                | 4,305       | 607             | 33                | 4,443       | 541             | 34                | 4,676       | 590             |
| 150,000- 200,000.....   | 41                | 6,959       | 1,048           | 30                | 5,066       | 756             | 49                | 8,499       | 1,215           |
| 200,000- 300,000.....   | 30                | 7,390       | 1,379           | 33                | 8,098       | 1,388           | 46                | 10,822      | 1,854           |
| 300,000- 400,000.....   | 16                | 5,510       | 1,173           | 16                | 5,671       | 1,041           | 15                | 5,258       | 1,128           |
| 400,000- 500,000.....   | 9                 | 4,045       | 814             | 7                 | 3,147       | 689             | 16                | 7,005       | 1,560           |
| 500,000- 1,000,000..... | 9                 | 6,705       | 1,542           | 20                | 12,908      | 3,447           | 17                | 11,858      | 3,044           |
| Over 1,000,000.....     | 5                 | 8,688       | 2,458           | 9                 | 15,968      | 5,500           | 8                 | 12,945      | 4,798           |
| Total.....              | 407               | 64,331      | 10,780          | 446               | 77,304      | 15,316          | 533               | 87,756      | 16,692          |
| Size of Estate          | Ontario Region    |             |                 |                   |             |                 |                   |             |                 |
|                         | 1951-52           |             |                 | 1952-53           |             |                 | 1953-54           |             |                 |
|                         | Number of Estates | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed |
| Under \$ 50,000.....    | 42                | \$ 547      | \$ 25           | 26                | \$ 373      | \$ 11           | 24                | \$ 353      | \$ 11           |
| \$ 50,000- 75,000.....  | 396               | 24,213      | 1,780           | 387               | 23,520      | 1,653           | 440               | 26,936      | 2,063           |
| 75,000- 100,000.....    | 182               | 15,537      | 1,508           | 180               | 15,513      | 1,505           | 193               | 16,662      | 1,610           |
| 100,000- 125,000.....   | 105               | 11,730      | 1,346           | 119               | 13,025      | 1,410           | 114               | 12,718      | 1,495           |
| 125,000- 150,000.....   | 56                | 7,597       | 998             | 60                | 8,139       | 1,071           | 77                | 10,495      | 1,381           |
| 150,000- 200,000.....   | 77                | 14,941      | 2,002           | 72                | 12,277      | 1,776           | 72                | 12,509      | 1,920           |
| 200,000- 300,000.....   | 72                | 17,556      | 3,055           | 60                | 14,615      | 2,508           | 68                | 16,525      | 3,048           |
| 300,000- 400,000.....   | 29                | 9,721       | 1,982           | 24                | 8,332       | 1,564           | 32                | 10,794      | 2,209           |
| 400,000- 500,000.....   | 14                | 6,204       | 1,308           | 14                | 6,440       | 1,555           | 12                | 5,409       | 1,195           |
| 500,000- 1,000,000..... | 18                | 12,708      | 2,695           | 26                | 18,314      | 4,883           | 28                | 18,592      | 4,918           |
| Over 1,000,000.....     | 13                | 19,535      | 6,101           | 22                | 41,435      | 15,119          | 11                | 31,034      | 12,013          |
| Total.....              | 1,004             | 140,289     | 22,800          | 990               | 161,983     | 33,055          | 1,071             | 162,027     | 31,863          |

**TABLE 2—(Concluded)**  
**Distribution of Federal Succession Duty by Economic Areas and by Size of Estate**  
**Fiscal Years 1951-52, 1952-53 and 1953-54**  
(All money figures in thousands of dollars)

| Size of Estate          | Prairie Region                    |             |                 |                   |             |                 |                   |             |                 |
|-------------------------|-----------------------------------|-------------|-----------------|-------------------|-------------|-----------------|-------------------|-------------|-----------------|
|                         | 1951-52                           |             |                 | 1952-53           |             |                 | 1953-54           |             |                 |
|                         | Number of Estates                 | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed |
| Under \$ 50,000.....    | 28                                | \$ 481      | \$ 13           | 5                 | \$ 58       | \$ 1            | 5                 | \$ 42       | \$ 1            |
| \$ 50,000— 75,000.....  | 118                               | 7,158       | 483             | 147               | 8,868       | 566             | 165               | 10,077      | 668             |
| 75,000— 100,000.....    | 46                                | 3,949       | 338             | 60                | 5,185       | 488             | 59                | 5,055       | 461             |
| 100,000— 125,000.....   | 25                                | 3,709       | 306             | 40                | 4,477       | 484             | 31                | 3,469       | 401             |
| 125,000— 150,000.....   | 16                                | 2,166       | 275             | 17                | 2,269       | 310             | 20                | 2,720       | 344             |
| 150,000— 200,000.....   | 16                                | 2,739       | 390             | 21                | 3,507       | 495             | 13                | 2,329       | 330             |
| 200,000— 300,000.....   | 13                                | 3,230       | 524             | 17                | 4,153       | 712             | 16                | 3,912       | 605             |
| 300,000— 400,000.....   | 6                                 | 1,923       | 291             | 3                 | 1,078       | 228             | 7                 | 2,411       | 523             |
| 400,000— 500,000.....   | 5                                 | 3,041       | 786             | 5                 | 2,275       | 420             | 3                 | 1,302       | 287             |
| 500,000— 1,000,000..... |                                   |             |                 | 7                 | 9,076       | 1,864           | 8                 | 5,777       | 1,488           |
| Over 1,000,000.....     |                                   |             |                 |                   |             |                 |                   |             |                 |
| Total.....              | 273                               | 28,396      | 3,406           | 322               | 40,946      | 5,568           | 327               | 37,094      | 5,108           |
| Size of Estate          | British Columbia and Yukon Region |             |                 |                   |             |                 |                   |             |                 |
|                         | 1951-52                           |             |                 | 1952-53           |             |                 | 1953-54           |             |                 |
|                         | Number of Estates                 | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed |
| Under \$ 50,000.....    | 5                                 | \$ 100      | \$ 2            | 87                | \$ 5,231    | \$ 370          | 3                 | \$ 22       | \$ 1            |
| \$ 50,000— 75,000.....  | 86                                | 4,943       | 374             |                   |             |                 | 104               | 6,335       | 460             |
| 75,000— 100,000.....    | 35                                | 3,120       | 313             | 38                | 3,208       | 301             | 43                | 3,754       | 381             |
| 100,000— 125,000.....   | 22                                | 2,387       | 278             | 25                | 2,810       | 351             | 19                | 2,085       | 227             |
| 125,000— 150,000.....   | 18                                | 2,485       | 322             | 15                | 2,013       | 224             | 27                | 3,614       | 477             |
| 150,000— 200,000.....   | 16                                | 2,814       | 450             | 19                | 3,262       | 480             | 12                | 2,049       | 298             |
| 200,000— 300,000.....   | 17                                | 4,036       | 650             | 11                | 2,730       | 538             | 16                | 3,814       | 691             |
| 300,000— 400,000.....   | 7                                 | 2,354       | 445             | 7                 | 2,291       | 511             | 3                 | 1,046       | 194             |
| 400,000— 500,000.....   | 3                                 | 1,336       | 297             | 5                 | 2,209       | 464             | 3                 | 1,381       | 288             |
| 500,000— 1,000,000..... | 6                                 | 4,307       | 1,167           | 4                 | 5,545       | 1,935           | 8                 | 6,020       | 1,808           |
| Over 1,000,000.....     | —                                 | —           | —               |                   |             |                 |                   |             |                 |
| Total.....              | 215                               | 27,882      | 4,298           | 211               | 29,299      | 5,174           | 238               | 30,120      | 4,825           |
| Size of Estate          | Canada                            |             |                 |                   |             |                 |                   |             |                 |
|                         | 1951-52                           |             |                 | 1952-53           |             |                 | 1953-54           |             |                 |
|                         | Number of Estates                 | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed | Number of Estates | Total Value | Duties Assessed |
| Under \$ 50,000.....    | 96                                | \$ 1,514    | \$ 61           | 44                | \$ 636      | \$ 20           | 39                | \$ 471      | \$ 20           |
| \$ 50,000— 75,000.....  | 789                               | 48,476      | 3,468           | 834               | 50,879      | 3,567           | 940               | 57,302      | 4,180           |
| 75,000— 100,000.....    | 370                               | 31,765      | 3,006           | 377               | 32,403      | 3,111           | 406               | 34,952      | 3,385           |
| 100,000— 125,000.....   | 212                               | 25,425      | 2,675           | 250               | 27,660      | 3,030           | 258               | 28,787      | 3,386           |
| 125,000— 150,000.....   | 130                               | 17,748      | 2,342           | 134               | 18,057      | 2,312           | 171               | 23,283      | 3,016           |
| 150,000— 200,000.....   | 160                               | 29,193      | 4,130           | 154               | 26,142      | 3,757           | 157               | 27,375      | 4,057           |
| 200,000— 300,000.....   | 138                               | 33,830      | 5,923           | 129               | 31,478      | 5,409           | 153               | 36,720      | 6,446           |
| 300,000— 400,000.....   | 62                                | 20,834      | 4,192           | 51                | 17,672      | 3,352           | 60                | 20,474      | 4,265           |
| 400,000— 500,000.....   | 30                                | 13,384      | 2,826           | 33                | 15,012      | 3,245           | 37                | 16,402      | 3,612           |
| 500,000— 1,000,000..... | 37                                | 26,040      | 5,911           | 54                | 36,515      | 9,747           | 61                | 41,238      | 10,975          |
| Over 1,000,000.....     | 20                                | 29,504      | 8,956           | 38                | 69,725      | 23,761          | 22                | 47,142      | 17,447          |
| Total.....              | 2,044                             | 277,713     | 43,490          | 2,098             | 326,179     | 61,311          | 2,304             | 334,146     | 60,789          |





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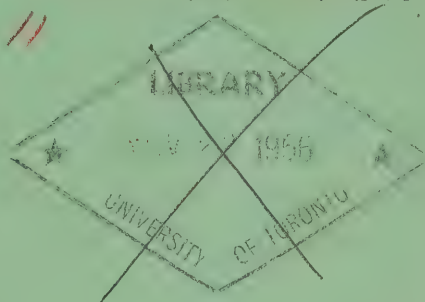
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CANADA

DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION



TAXATION STATISTICS

1956

*Authorized for Publication by*  
**THE HONOURABLE JAMES J. McCANN**  
*Minister of National Revenue*

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- Collections - 1955-56 Fiscal Year
- Analysis of Returns Filed by Individuals and Corporations for the 1954 Taxation Year
- Historical Tables

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THE HONOURABLE JAMES J. McCANN

*Minister of National Revenue*





# CONTENTS

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|  | PAGE |
|--|------|
| INTRODUCTION.....  | 5    |
| STATISTICS OF GENERAL INTEREST.....  | 8    |
| SECTION I—COLLECTION STATISTICS  |      |
| Text.....  | 14   |
| Table 1—Total Annual Collections and Costs.....  | 15   |
| Table 2—Total Collections—1955-1956 Fiscal Year—Taxation Districts and Provinces.....  | 16   |
| Table 3—Tax Collections by Provinces.....  | 18   |
| Table 4—Income Tax Act—Subdivided.....   | 20   |
| SECTION II—INDIVIDUAL INCOME TAX STATISTICS  |      |
| Text.....  | 23   |
| Table 1—General Statement—Canada and Provinces.....  | 27   |
| Table 2—Distribution by Income Classes—Canada.....   | 28   |
| Table 3—Distribution by Occupational Classes—Canada.....   | 36   |
| Table 4—Distribution by Cities or Place of Residence—Canada.....   | 41   |
| Table 5—Distribution by Counties and Selected Localities—Canada.....   | 52   |
| Table 6—Distribution by Marital Status and Dependants—Canada.....  | 56   |
| Table 7—Distribution by Income Classes—Provinces.....  | 58   |
| Table 8—Distribution by Occupational Classes—Provinces.....  | 61   |
| Table 9—Distribution of Occupational Classes by Income—Canada.....   | 64   |
| Table 10—Analysis of Business, Professional, Commission, Farm or Fishing, Rental Income—Canada<br>and Provinces.....                         | 68   |
| Historical Table 1—Yearly Record of All Taxpayers.....   | 70   |
| Historical Table 2—Distribution of All Taxpayers by Income Classes.....  | 71   |
| SECTION III—CORPORATION STATISTICS   |      |
| Text.....  | 74   |
| Table 1—General Statement—Canada.....  | 79   |
| Table 2—Allocation and Record of Income by Calendar Years—Canada.....  | 80   |
| Table 3—Distribution by Industrial Divisions and Industrial Classes—Canada.....  | 81   |
| Table 4—Distribution of Co-operative Companies by Provinces, Industrial Divisions and Income<br>Classes—Canada.....                          | 85   |
| Table 5—Distribution by Income Classes and Industrial Divisions—Canada and Provinces.....  | 86   |
| Table 6—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Industrial<br>Divisions and Industrial Classes—Canada..... | 92   |
| Table 7—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Size of Total<br>Assets—Canada.....                        | 128  |
| Table 8—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Income Classes—<br>Canada.....                             | 130  |
| Historical Tables 1 and 1A—Yearly Record of All Taxable Corporations.....  | 132  |
| Historical Table 2—Distribution of Active Taxable Corporations by Income Classes.....  | 133  |





DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

TAXATION STATISTICS

INTRODUCTION

This publication is the eleventh annual volume of "Taxation Statistics". The statistics presented herein comprise three sections in which are analysed Collections, Individual Income Tax and Corporation Income Tax respectively. Some of the most interesting figures emerging from the analysis of individuals and corporations are shown in condensed tables with the basic data expressed in averages and percentages. These Statistics of General Interest appear in the pages immediately following this introduction. Historical tables relating to individuals appear at the end of Section II and such tables relating to corporations are shown following Section III.

The analysis of income tax returns in Sections II and III cannot be directly related to the collections of taxes during a fiscal year as presented in Section I. Although a relationship must exist between taxes collected and the declaration of tax liability by the taxpayers, the two are not identical quantities and are not reported through the same channels. For example, collections during the fiscal year ended March 31, 1956 included payments on account of taxes for 1956, 1955, 1954 and earlier taxation years.

J. GEAR McENTYRE,  
Deputy Minister of  
National Revenue for Taxation,  
Department of National Revenue.



*Statistics of General Interest*



## Statistics of General Interest

### Canadian Taxpayers By Income—1954

| INCOME CLASS                   | NUMBER    | INCOME                           |                            |  | TAX                           |                            |  |
|--------------------------------|-----------|----------------------------------|----------------------------|--|-------------------------------|----------------------------|--|
|                                |           | Total<br>Income<br>(In Millions) | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative | Total<br>Tax<br>(In Millions) | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative |
| Under \$ 1,000 . . . . .       | 29,780    | \$ 18.4                          | 0.16%                      | \$ 0.16%                                 | \$ 1.2                        | 0.11%                      | 0.11%                                    |
| \$ 1,000 under 1,100 . . . . . | 52,170    | 54.9                             | 0.47                       | 0.63                                     | 0.6                           | 0.05                       | 0.16                                     |
| 1,100 under 1,200 . . . . .    | 64,630    | 74.1                             | 0.63                       | 1.26                                     | 1.5                           | 0.14                       | 0.30                                     |
| 1,200 under 1,300 . . . . .    | 70,410    | 87.6                             | 0.75                       | 2.01                                     | 2.6                           | 0.24                       | 0.54                                     |
| 1,300 under 1,400 . . . . .    | 69,840    | 93.9                             | 0.80                       | 2.81                                     | 3.6                           | 0.33                       | 0.87                                     |
| 1,400 under 1,500 . . . . .    | 70,320    | 101.7                            | 0.87                       | 3.68                                     | 4.7                           | 0.43                       | 1.30                                     |
| 1,500 under 1,600 . . . . .    | 75,420    | 116.7                            | 1.00                       | 4.68                                     | 6.0                           | 0.55                       | 1.85                                     |
| 1,600 under 1,700 . . . . .    | 76,180    | 125.4                            | 1.07                       | 5.75                                     | 7.1                           | 0.65                       | 2.49                                     |
| 1,700 under 1,800 . . . . .    | 77,210    | 134.8                            | 1.15                       | 6.90                                     | 8.2                           | 0.75                       | 3.24                                     |
| 1,800 under 1,900 . . . . .    | 79,650    | 146.8                            | 1.25                       | 8.15                                     | 9.6                           | 0.87                       | 4.12                                     |
| 1,900 under 2,000 . . . . .    | 74,430    | 145.0                            | 1.24                       | 9.39                                     | 10.1                          | 0.92                       | 5.04                                     |
| 2,000 under 2,100 . . . . .    | 84,790    | 173.6                            | 1.48                       | 10.87                                    | 11.5                          | 1.05                       | 6.09                                     |
| 2,100 under 2,200 . . . . .    | 84,500    | 181.2                            | 1.55                       | 12.42                                    | 11.9                          | 1.08                       | 7.17                                     |
| 2,200 under 2,300 . . . . .    | 86,470    | 194.1                            | 1.66                       | 14.08                                    | 12.7                          | 1.16                       | 8.33                                     |
| 2,300 under 2,400 . . . . .    | 92,000    | 215.9                            | 1.84                       | 15.92                                    | 13.4                          | 1.22                       | 9.55                                     |
| 2,400 under 2,500 . . . . .    | 97,300    | 238.0                            | 2.03                       | 17.95                                    | 14.8                          | 1.35                       | 10.90                                    |
| 2,500 under 2,600 . . . . .    | 101,520   | 258.6                            | 2.21                       | 20.16                                    | 15.6                          | 1.42                       | 12.32                                    |
| 2,600 under 2,700 . . . . .    | 107,620   | 284.6                            | 2.43                       | 22.59                                    | 16.6                          | 1.51                       | 13.83                                    |
| 2,700 under 2,800 . . . . .    | 110,750   | 304.0                            | 2.60                       | 25.19                                    | 18.2                          | 1.66                       | 15.49                                    |
| 2,800 under 2,900 . . . . .    | 108,610   | 309.0                            | 2.64                       | 27.83                                    | 18.6                          | 1.69                       | 17.18                                    |
| 2,900 under 3,000 . . . . .    | 106,570   | 313.9                            | 2.68                       | 30.51                                    | 18.8                          | 1.71                       | 18.89                                    |
| 3,000 under 3,100 . . . . .    | 110,990   | 337.9                            | 2.89                       | 33.40                                    | 20.5                          | 1.87                       | 20.76                                    |
| 3,100 under 3,200 . . . . .    | 109,460   | 344.2                            | 2.94                       | 36.34                                    | 21.4                          | 1.95                       | 22.71                                    |
| 3,200 under 3,300 . . . . .    | 104,670   | 340.2                            | 2.91                       | 39.25                                    | 21.8                          | 1.99                       | 24.70                                    |
| 3,300 under 3,400 . . . . .    | 102,450   | 342.7                            | 2.93                       | 42.18                                    | 22.3                          | 2.03                       | 26.73                                    |
| 3,400 under 3,500 . . . . .    | 97,690    | 336.5                            | 2.87                       | 45.05                                    | 22.4                          | 2.04                       | 28.77                                    |
| 3,500 under 3,600 . . . . .    | 90,560    | 320.7                            | 2.74                       | 47.79                                    | 21.8                          | 1.99                       | 30.76                                    |
| 3,600 under 3,700 . . . . .    | 87,790    | 319.8                            | 2.73                       | 50.52                                    | 22.7                          | 2.07                       | 32.83                                    |
| 3,700 under 3,800 . . . . .    | 77,340    | 289.5                            | 2.47                       | 52.99                                    | 21.0                          | 1.91                       | 34.74                                    |
| 3,800 under 3,900 . . . . .    | 69,600    | 267.6                            | 2.29                       | 55.28                                    | 20.1                          | 1.83                       | 36.57                                    |
| 3,900 under 4,000 . . . . .    | 65,680    | 259.0                            | 2.21                       | 57.49                                    | 19.9                          | 1.81                       | 38.38                                    |
| 4,000 under 4,100 . . . . .    | 60,910    | 246.4                            | 2.11                       | 59.60                                    | 19.3                          | 1.76                       | 40.14                                    |
| 4,100 under 4,200 . . . . .    | 53,480    | 221.6                            | 1.89                       | 61.49                                    | 17.8                          | 1.62                       | 41.76                                    |
| 4,200 under 4,300 . . . . .    | 49,350    | 209.4                            | 1.79                       | 63.28                                    | 17.2                          | 1.57                       | 43.33                                    |
| 4,300 under 4,400 . . . . .    | 43,730    | 190.0                            | 1.62                       | 64.90                                    | 16.0                          | 1.46                       | 44.79                                    |
| 4,400 under 4,500 . . . . .    | 37,950    | 168.6                            | 1.44                       | 66.34                                    | 14.5                          | 1.32                       | 46.11                                    |
| 4,500 under 4,600 . . . . .    | 36,910    | 167.6                            | 1.43                       | 67.77                                    | 14.6                          | 1.33                       | 47.44                                    |
| 4,600 under 4,700 . . . . .    | 33,010    | 153.2                            | 1.31                       | 69.08                                    | 13.7                          | 1.25                       | 48.69                                    |
| 4,700 under 4,800 . . . . .    | 28,800    | 136.6                            | 1.17                       | 70.25                                    | 12.4                          | 1.13                       | 49.82                                    |
| 4,800 under 4,900 . . . . .    | 28,980    | 140.2                            | 1.20                       | 71.45                                    | 12.9                          | 1.17                       | 50.99                                    |
| 4,900 under 5,000 . . . . .    | 24,070    | 118.9                            | 1.02                       | 72.47                                    | 11.1                          | 1.01                       | 52.00                                    |
| 5,000 under 6,000 . . . . .    | 158,770   | 861.2                            | 7.36                       | 79.83                                    | 86.4                          | 7.87                       | 59.87                                    |
| 6,000 under 7,000 . . . . .    | 71,450    | 459.2                            | 3.92                       | 83.75                                    | 51.2                          | 4.67                       | 64.54                                    |
| 7,000 under 8,000 . . . . .    | 38,110    | 283.6                            | 2.42                       | 86.17                                    | 34.7                          | 3.16                       | 67.70                                    |
| 8,000 under 9,000 . . . . .    | 23,450    | 198.3                            | 1.69                       | 87.86                                    | 25.9                          | 2.36                       | 70.06                                    |
| 9,000 under 10,000 . . . . .   | 16,120    | 152.2                            | 1.30                       | 89.16                                    | 21.5                          | 1.96                       | 72.02                                    |
| 10,000 under 15,000 . . . . .  | 38,170    | 458.1                            | 3.91                       | 93.07                                    | 75.7                          | 6.90                       | 78.92                                    |
| 15,000 under 20,000 . . . . .  | 14,000    | 240.9                            | 2.06                       | 95.13                                    | 52.0                          | 4.74                       | 83.66                                    |
| 20,000 under 25,000 . . . . .  | 6,310     | 139.9                            | 1.20                       | 96.33                                    | 35.2                          | 3.21                       | 86.86                                    |
| 25,000 under 50,000 . . . . .  | 8,270     | 272.7                            | 2.33                       | 98.66                                    | 81.4                          | 7.42                       | 94.29                                    |
| 50,000 under 100,000 . . . . . | 1,550     | 103.6                            | 0.88                       | 99.54                                    | 38.2                          | 3.48                       | 97.77                                    |
| 100,000 and over . . . . .     | 370       | 54.4                             | 0.46                       | 100.00                                   | 24.5                          | 2.23                       | 100.00                                   |
| Grand Total . . . . .          | 3,410,160 | \$11,706.9                       | 100.00%                    |  | \$1,097.4                     | 100.00%                    |  |

NOTE. For further information see Section II, page 28.

## Statistics of General Interest

### Canadian Taxpayers By Occupation—1954

| OCCUPATION<br>(Arranged in Order of Average Income) | NUMBER           | INCOME            |                                  |                            | TAX            |                               |                            |
|---|------------------|-------------------|----------------------------------|----------------------------|----------------|-------------------------------|----------------------------|
|   |                  | Average<br>Income | Total<br>Income<br>(In Millions) | Per Cent of<br>Grand Total | Average<br>Tax | Total<br>Tax<br>(In Millions) | Per Cent of<br>Grand Total |
| Consulting Engineers and Architects                 | 1,910            | \$ 12,059         | \$ 23.0                          | 0.20%                      | \$ 2,840       | \$ 5.4                        | 0.49%                      |
| Lawyers and Notaries . . . . .                      | 5,650            | 11,925            | 67.4                             | 0.58                       | 2,872          | 16.2                          | 1.48                       |
| Medical Doctors and Surgeons . . . .                | 9,920            | 11,891            | 118.0                            | 1.01                       | 2,522          | 25.0                          | 2.28                       |
| Accountants . . . . .                               | 3,300            | 8,672             | 28.6                             | 0.24                       | 1,641          | 5.4                           | 0.49                       |
| Dentists . . . . .                                  | 4,120            | 7,896             | 32.5                             | 0.28                       | 1,225          | 5.1                           | 0.47                       |
| Estates . . . . .                                   | 4,720            | 6,080             | 28.7                             | 0.24                       | 464            | 2.2                           | 0.20                       |
| Investors . . . . .                                 | 68,090           | 6,009             | 409.2                            | 3.50                       | 975            | 66.4                          | 6.05                       |
| Business Proprietors . . . . .                      | 169,660          | 4,971             | 843.4                            | 7.20                       | 650            | 110.2                         | 10.04                      |
| Other Professionals . . . . .                       | 6,890            | 4,900             | 33.8                             | 0.29                       | 638            | 4.4                           | 0.40                       |
| Salesmen . . . . .                                  | 38,490           | 4,607             | 177.3                            | 1.51                       | 498            | 19.2                          | 1.75                       |
| Unclassified . . . . .                              | 7,820            | 4,439             | 34.7                             | 0.29                       | 573            | 4.5                           | 0.41                       |
| Fishermen . . . . .                                 | 3,940            | 4,154             | 16.4                             | 0.14                       | 425            | 1.7                           | 0.15                       |
| Farmers . . . . .                                   | 39,480           | 3,525             | 139.2                            | 1.19                       | 291            | 11.5                          | 1.05                       |
| Employees . . . . .                                 | 3,032,300        | 3,204             | 9,715.5                          | 82.99                      | 270            | 817.5                         | 74.49                      |
| Pensioners . . . . .                                | 10,540           | 3,097             | 32.6                             | 0.28                       | 212            | 2.2                           | 0.20                       |
| Nurses . . . . .                                    | 3,330            | 1,993             | 6.6                              | 0.06                       | 132            | 0.5                           | 0.05                       |
| <b>Grand Total . . . . .</b>                        | <b>3,410,160</b> | <b>\$ 3,433</b>   | <b>\$11,706.9</b>                | <b>100.00%</b>             | <b>\$ 322</b>  | <b>\$1,097.4</b>              | <b>100.00%</b>             |
| <b>Employees Sub-Divided as follows:</b>            |                  |                   |                                  |                            |                |                               |                            |
| Municipal Governments . . . . .                     | 93,820 ✓         | \$ 3,306          | \$ 310.1                         | 2.65%                      | \$ 224         | \$ 21.0                       | 1.91%                      |
| Educational Institutions . . . . .                  | 77,020           | 3,267             | 251.7                            | 2.15                       | 293            | 22.6                          | 2.06                       |
| Federal Government . . . . .                        | 145,000 ✓        | 3,256             | 472.2                            | 4.03                       | 230            | 33.3                          | 3.03                       |
| Business Enterprises . . . . .                      | 2,503,940        | 3,238             | 8,106.6                          | 69.25                      | 279            | 698.2                         | 63.62                      |
| Provincial Governments . . . . .                    | 99,000 ✓         | 3,096             | 306.5                            | 2.62                       | 231            | 22.9                          | 2.09                       |
| Unclassified . . . . .                              | 24,490           | 2,636             | 64.6                             | 0.55                       | 187            | 4.6                           | 0.42                       |
| Institutions . . . . .                              | 85,590           | 2,307             | 197.4                            | 1.69                       | 170            | 14.6                          | 1.33                       |
| Agricultural Enterprises . . . . .                  | 3,440            | 1,859             | 6.4                              | 0.05                       | 104            | 0.3                           | 0.03                       |
| <b>Total Employees . . . . .</b>                    | <b>3,032,300</b> | <b>\$ 3,204</b>   | <b>\$9,715.5</b>                 | <b>82.99%</b>              | <b>\$ 270</b>  | <b>\$ 817.5</b>               | <b>74.49%</b>              |
| <b>Business Proprietors Sub-Divided as follows:</b> |                  |                   |                                  |                            |                |                               |                            |
| Finance . . . . .                                   | 7,420            | \$ 8,864          | \$ 65.8                          | 0.56%                      | \$ 185         | \$ 13.7                       | 1.25%                      |
| Wholesale Trade . . . . .                           | 7,570            | 6,973             | 52.8                             | 0.45                       | 115            | 8.7                           | 0.79                       |
| Manufacturing . . . . .                             | 15,100           | 5,504             | 83.1                             | 0.71                       | 759            | 11.5                          | 1.05                       |
| Forestry . . . . .                                  | 2,530            | 5,214             | 13.2                             | 0.11                       | 686            | 1.7                           | 0.15                       |
| Construction . . . . .                              | 24,500           | 5,067             | 124.1                            | 1.06                       | 708            | 17.3                          | 1.58                       |
| Unclassified . . . . .                              | 1,330            | 5,004             | 6.7                              | 0.06                       | 683            | 0.9                           | 0.08                       |
| Retail Trade . . . . .                              | 65,690           | 4,867             | 319.7                            | 2.73                       | 583            | 38.3                          | 3.49                       |
| Service . . . . .                                   | 34,900           | 4,037             | 140.9                            | 1.20                       | 432            | 15.1                          | 1.38                       |
| Public Utilities . . . . .                          | 10,620           | 3,497             | 37.1                             | 0.32                       | 285            | 3.0                           | 0.27                       |
| <b>Total Business Proprietors</b>                   | <b>169,660</b>   | <b>\$ 4,971</b>   | <b>\$ 843.4</b>                  | <b>7.20%</b>               | <b>\$ 650</b>  | <b>\$ 110.2</b>               | <b>10.04%</b>              |

NOTE: For further information see Section II, page 36.



# Statistics of General Interest

## Canadian Taxpayers In Cities Having More Than 5,000 Taxpayers — 1954

| Cities Arranged Alphabetically<br>and Showing Position in order of<br>Average Income |       | INCOME    |                   |                                  |                            | TAX            |                               |                            |
|--|-------|-----------|-------------------|----------------------------------|----------------------------|----------------|-------------------------------|----------------------------|
| PLACE OF RESIDENCE   | ORDER | NUMBER    | Average<br>Income | Total<br>Income<br>(In Millions) | Per Cent of<br>Grand Total | Average<br>Tax | Total<br>Tax<br>(In Millions) | Per Cent of<br>Grand Total |
| <b>Specified Cities</b>  |       |           |                   |                                  |                            |                |                               |                            |
| Belleville.....  | 22    | 7,220     | \$ 3,455          | \$ 24.9                          | 0.21%                      | \$ 297         | \$ 2.1                        | 0.19%                      |
| Brandon.....   | 53    | 6,520     | 2,991             | 19.5                             | 0.17                       | 227            | 1.5                           | 0.14                       |
| Brantford.....   | 19    | 15,770    | 3,470             | 54.7                             | 0.47                       | 335            | 5.3                           | 0.48                       |
| Calgary.....   | 7     | 61,090    | 3,633             | 222.0                            | 1.90                       | 400            | 24.4                          | 2.22                       |
| Chatham.....   | 24    | 7,860     | 3,449             | 27.1                             | 0.23                       | 334            | 2.6                           | 0.24                       |
| Chicoutimi.....  | 45    | 5,960     | 3,258             | 19.4                             | 0.17                       | 181            | 1.1                           | 0.10                       |
| Cornwall.....  | 43    | 10,320    | 3,279             | 33.9                             | 0.29                       | 288            | 3.0                           | 0.27                       |
| Edmonton.....  | 28    | 77,450    | 3,418             | 264.7                            | 2.26                       | 343            | 26.6                          | 2.42                       |
| Fort William and Port Arthur.....  | 38    | 25,140    | 3,304             | 83.1                             | 0.71                       | 279            | 7.0                           | 0.64                       |
| Galt.....  | 50    | 8,310     | 3,129             | 26.0                             | 0.22                       | 261            | 2.2                           | 0.20                       |
| Granby.....  | 56    | 5,470     | 2,926             | 16.0                             | 0.14                       | 207            | 1.1                           | 0.10                       |
| Guelph.....  | 42    | 11,680    | 3,282             | 38.3                             | 0.33                       | 299            | 3.5                           | 0.32                       |
| Halifax.....   | 46    | 36,060    | 3,243             | 116.9                            | 1.00                       | 282            | 10.2                          | 0.93                       |
| Hamilton.....  | 17    | 92,780    | 3,476             | 322.5                            | 2.75                       | 344            | 31.9                          | 2.91                       |
| Hull.....  | 54    | 11,770    | 2,976             | 35.0                             | 0.30                       | 184            | 2.2                           | 0.20                       |
| Kamloops.....  | 39    | 5,240     | 3,303             | 17.3                             | 0.15                       | 276            | 1.4                           | 0.13                       |
| Kingston.....  | 32    | 14,440    | 3,361             | 48.5                             | 0.41                       | 323            | 4.7                           | 0.43                       |
| Kitchener.....   | 26    | 27,320    | 3,437             | 93.9                             | 0.80                       | 353            | 9.6                           | 0.87                       |
| Lethbridge.....  | 15    | 8,850     | 3,506             | 31.0                             | 0.26                       | 341            | 3.0                           | 0.27                       |
| London.....  | 37    | 45,220    | 3,315             | 149.9                            | 1.28                       | 297            | 13.4                          | 1.22                       |
| Moncton.....   | 47    | 11,430    | 3,234             | 37.0                             | 0.32                       | 252            | 2.9                           | 0.26                       |
| Montreal.....  | 11    | 456,990   | 3,612             | 1,650.7                          | 14.10                      | 340            | 155.5                         | 14.17                      |
| Moose Jaw.....   | 36    | 8,410     | 3,327             | 28.0                             | 0.24                       | 283            | 2.4                           | 0.22                       |
| Nanaimo.....   | 20    | 5,270     | 3,466             | 18.3                             | 0.16                       | 302            | 1.6                           | 0.15                       |
| New Westminster.....   | 23    | 24,050    | 3,450             | 83.0                             | 0.71                       | 324            | 7.8                           | 0.71                       |
| Niagara Falls.....   | 9     | 15,990    | 3,620             | 57.9                             | 0.49                       | 333            | 5.3                           | 0.48                       |
| North Bay.....   | 10    | 6,350     | 3,617             | 23.0                             | 0.19                       | 327            | 2.1                           | 0.19                       |
| Oshawa.....  | 18    | 16,990    | 3,471             | 59.0                             | 0.50                       | 316            | 5.4                           | 0.49                       |
| Ottawa.....  | 12    | 78,310    | 3,600             | 282.0                            | 2.41                       | 368            | 28.8                          | 2.63                       |
| Owen Sound.....  | 49    | 5,060     | 3,170             | 16.1                             | 0.14                       | 265            | 1.3                           | 0.12                       |
| Peterborough.....  | 16    | 13,900    | 3,502             | 48.7                             | 0.41                       | 310            | 4.3                           | 0.39                       |
| Quebec.....  | 40    | 48,290    | 3,289             | 158.8                            | 1.36                       | 247            | 11.9                          | 1.08                       |
| Regina.....  | 35    | 31,820    | 3,342             | 106.3                            | 0.91                       | 338            | 10.8                          | 0.99                       |
| St. Catharines.....  | 4     | 20,230    | 3,671             | 74.3                             | 0.63                       | 362            | 7.3                           | 0.67                       |
| Saint John, New Brunswick.....   | 51    | 17,590    | 3,103             | 54.6                             | 0.47                       | 236            | 4.2                           | 0.38                       |
| St. John's, Newfoundland.....  | 33    | 15,670    | 3,353             | 52.6                             | 0.45                       | 312            | 4.9                           | 0.45                       |
| St. Johns, Quebec.....   | 52    | 5,310     | 2,998             | 15.9                             | 0.14                       | 188            | 1.0                           | 0.09                       |
| St. Thomas.....  | 25    | 7,040     | 3,441             | 24.2                             | 0.21                       | 292            | 2.1                           | 0.19                       |
| Sarnia.....  | 3     | 14,500    | 3,690             | 53.5                             | 0.46                       | 334            | 4.8                           | 0.44                       |
| Saskatoon.....   | 21    | 20,910    | 3,459             | 72.3                             | 0.62                       | 346            | 7.2                           | 0.66                       |
| Sault Ste. Marie.....  | 13    | 13,640    | 3,593             | 49.0                             | 0.42                       | 338            | 4.6                           | 0.42                       |
| Shawinigan Falls.....  | 5     | 6,850     | 3,651             | 25.0                             | 0.21                       | 244            | 1.7                           | 0.15                       |
| Sherbrooke.....  | 44    | 11,610    | 3,264             | 37.9                             | 0.32                       | 251            | 2.9                           | 0.26                       |
| Stratford.....   | 48    | 5,930     | 3,191             | 18.9                             | 0.16                       | 246            | 1.5                           | 0.14                       |
| Sudbury and Copper Cliff*.....   | 2     | 30,820    | 3,747             | 115.5                            | 0.99                       | 338            | 10.4                          | 0.95                       |
| Sydney and Glace Bay.....  | 31    | 12,130    | 3,364             | 40.8                             | 0.35                       | 257            | 3.1                           | 0.28                       |
| Three Rivers.....  | 30    | 9,450     | 3,383             | 32.0                             | 0.27                       | 212            | 2.0                           | 0.18                       |
| Timmins, Porcupine and<br>Schumacher.....  | 41    | 10,060    | 3,284             | 33.0                             | 0.28                       | 258            | 2.6                           | 0.24                       |
| Toronto.....   | 6     | 537,190   | 3,634             | 1,952.0                          | 16.67                      | 416            | 223.5                         | 20.37                      |
| Trail and Rossland.....  | 1     | 5,840     | 3,787             | 22.1                             | 0.19                       | 340            | 2.0                           | 0.18                       |
| Valleyfield.....   | 55    | 5,100     | 2,945             | 15.0                             | 0.13                       | 157            | 0.8                           | 0.07                       |
| Vancouver.....   | 8     | 173,170   | 3,631             | 628.8                            | 5.37                       | 396            | 68.5                          | 6.24                       |
| Victoria.....  | 27    | 36,900    | 3,421             | 126.2                            | 1.08                       | 297            | 10.9                          | 0.99                       |
| Welland.....   | 29    | 8,580     | 3,398             | 29.2                             | 0.25                       | 292            | 2.5                           | 0.23                       |
| Windsor.....   | 14    | 49,680    | 3,589             | 178.3                            | 1.52                       | 344            | 17.1                          | 1.56                       |
| Winnipeg.....  | 34    | 126,330   | 3,347             | 422.8                            | 3.61                       | 317            | 40.0                          | 3.65                       |
| Total of Specified Cities.....   |       | 2,351,860 | 3,524             | 8,287.3                          | 70.79                      | 350            | 822.5                         | 74.95                      |
| All Other Areas.....   |       | 1,040,670 | 3,237             | 3,368.9                          | 28.78                      | 258            | 268.3                         | 24.45                      |
| Total Resident in Canada.....  |       | 3,392,530 | 3,436             | 11,656.2                         | 99.57                      | 322            | 1,090.8                       | 99.40                      |
| Non-Resident Taxpayers   |       |           |                   |                                  |                            |                |                               |                            |
| British Commonwealth.....  |       | 4,100     | 2,168             | 8.9                              | 0.07                       | 215            | 0.9                           | 0.08                       |
| United States.....   |       | 11,710    | 3,080             | 36.0                             | 0.31                       | 437            | 5.1                           | 0.47                       |
| Elsewhere.....   |       | 1,820     | 3,180             | 5.8                              | 0.05                       | 342            | 0.6                           | 0.05                       |
| Grand Total.....   |       | 3,410,160 | \$ 3,433          | \$11,706.9                       | 100.00%                    | \$ 322         | \$ 1,097.4                    | 100.00%                    |

NOTE: For further information see Section II, page 41.

\*Includes additional suburban areas not included in previous years.



## Statistics of General Interest

### Active Taxable Companies Reporting a Profit by Industrial Division — 1954

| INDUSTRIAL DIVISION                          | NUMBER | CURRENT YEAR PROFIT |                               |                         | TAX<br>(Including Old Age Security Tax) |                            |                         |
|--|--------|---------------------|-------------------------------|-------------------------|---|----------------------------|-------------------------|
|  |        | Average Profit      | Total Profit<br>(In Millions) | Per Cent of Grand Total | Average Tax                             | Total Tax<br>(In Millions) | Per Cent of Grand Total |
| Agriculture, Forestry and Fishing...         | 631    | \$ 19,517           | \$ 12.3                       | 0.51%                   | \$ 6,330                                | \$ 4.0                     | 0.40%                   |
| Mining .....                                 | 513    | 286,021             | 146.7                         | 6.12                    | 124,591                                 | 63.9                       | 6.33                    |
| Manufacturing .....                          | 9,117  | 135,285             | 1,233.4                       | 51.42                   | 59,569                                  | 543.1                      | 53.75                   |
| Construction .....                           | 3,155  | 32,964              | 104.0                         | 4.34                    | 12,310                                  | 38.8                       | 3.85                    |
| Transportation .....                         | 1,733  | 84,358              | 146.2                         | 6.10                    | 36,754                                  | 63.7                       | 6.31                    |
| Public Utilities .....                       | 147    | 342,898             | 50.4                          | 2.10                    | 142,578                                 | 21.0                       | 2.07                    |
| Wholesale Trade .....                        | 6,231  | 28,050              | 174.8                         | 7.29                    | 10,400                                  | 64.8                       | 6.41                    |
| Retail Trade .....                           | 6,439  | 24,645              | 158.7                         | 6.62                    | 9,625                                   | 62.0                       | 6.13                    |
| Finance .....                                | 5,055  | 61,663              | 311.7                         | 12.99                   | 25,333                                  | 128.1                      | 12.67                   |
| Service .....                                | 3,372  | 17,882              | 60.3                          | 2.51                    | 6,237                                   | 21.0                       | 2.08                    |
| Total .....                                  | 36,393 | \$ 65,906           | \$ 2,398.5                    | 100.00%                 | \$ 27,762                               | \$ 1,010.4                 | 100.00%                 |
| Manufacturing Sub-Divided as follows:        |        |                     |                               |                         |   |                            |                         |
| Foods and Beverages .....                    | 1,127  | \$ 170,575          | \$ 192.2                      | 8.01%                   | \$ 76,509                               | \$ 86.2                    | 8.53%                   |
| Tobacco Products .....                       | 18     | 1,644,444           | 29.6                          | 1.23                    | 700,111                                 | 12.6                       | 1.25                    |
| Rubber Products .....                        | 43     | 376,093             | 16.2                          | 0.67                    | 174,116                                 | 7.5                        | 0.74                    |
| Leather Products .....                       | 264    | 25,727              | 6.8                           | 0.27                    | 8,985                                   | 2.4                        | 0.23                    |
| Textile Products .....                       | 302    | 75,656              | 22.8                          | 0.95                    | 31,172                                  | 9.4                        | 0.93                    |
| Clothing .....                               | 1,108  | 14,460              | 16.0                          | 0.66                    | 3,972                                   | 4.4                        | 0.44                    |
| Wood Products .....                          | 1,235  | 61,926              | 76.5                          | 3.18                    | 25,650                                  | 31.7                       | 3.14                    |
| Paper Products .....                         | 291    | 834,725             | 242.9                         | 10.13                   | 376,289                                 | 109.5                      | 10.84                   |
| Printing and Publishing .....                | 893    | 48,626              | 43.4                          | 1.81                    | 20,454                                  | 18.3                       | 1.81                    |
| Iron and Steel Products .....                | 1,331  | 117,516             | 156.4                         | 6.52                    | 51,727                                  | 68.9                       | 6.81                    |
| Transportation Equipment .....               | 531    | 161,729             | 85.9                          | 3.57                    | 72,910                                  | 38.7                       | 3.83                    |
| Non-Ferrous Metal Products .....             | 286    | 110,168             | 31.5                          | 1.30                    | 46,493                                  | 13.3                       | 1.32                    |
| Electrical Equipment .....                   | 239    | 258,197             | 61.7                          | 2.56                    | 116,862                                 | 27.9                       | 2.76                    |
| Non-Metallic Mineral Products .....          | 330    | 167,155             | 55.2                          | 2.30                    | 74,561                                  | 24.6                       | 2.44                    |
| Petroleum and Coal Products .....            | 36     | 2,869,750           | 103.3                         | 4.31                    | 1,341,556                               | 48.3                       | 4.78                    |
| Chemical Products .....                      | 609    | 125,256             | 76.3                          | 3.17                    | 54,135                                  | 32.9                       | 3.26                    |
| Miscellaneous Manufacturing Industries ..... | 474    | 35,137              | 16.7                          | 0.78                    | 13,677                                  | 6.5                        | 0.64                    |
| Total Manufacturing .....                    | 9,117  | \$ 135,285          | \$ 1,233.4                    | 51.42%                  | \$ 59,569                               | \$ 543.1                   | 53.75%                  |

NOTE: For further information see Section III, page 86.

## Statistics of General Interest

### Active Taxable Companies Reporting a Profit by Income—1954

| INCOME CLASS                   | NUMBER | CURRENT YEAR PROFIT           |                            |  | TAX<br>(Including Old Age Security Tax) |                            |  |
|--------------------------------|--------|-------------------------------|----------------------------|--|---|----------------------------|--|
|                                |        | Total Profit<br>(In Millions) | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative | Total Tax<br>(In Millions)              | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative |
| Under \$ 1,000.....            | 5,389  | \$ 2.3                        | 0.09%                      | 0.09%                                    | \$ 0.3                                  | 0.03%                      | 0.03%                                    |
| \$ 1,000 under 2,000.....      | 3,466  | 5.1                           | 0.21                       | 0.30                                     | 0.8                                     | 0.07                       | 0.10                                     |
| 2,000 under 3,000.....         | 2,658  | 6.5                           | 0.27                       | 0.57                                     | 1.1                                     | 0.11                       | 0.21                                     |
| 3,000 under 4,000.....         | 2,178  | 7.5                           | 0.31                       | 0.88                                     | 1.3                                     | 0.13                       | 0.34                                     |
| 4,000 under 5,000.....         | 1,750  | 7.8                           | 0.33                       | 1.21                                     | 1.3                                     | 0.13                       | 0.47                                     |
| 5,000 under 10,000.....        | 5,649  | 40.7                          | 1.70                       | 2.91                                     | 7.5                                     | 0.74                       | 1.21                                     |
| 10,000 under 15,000.....       | 3,415  | 41.9                          | 1.75                       | 4.66                                     | 7.9                                     | 0.78                       | 1.99                                     |
| 15,000 under 20,000.....       | 3,316  | 58.9                          | 2.45                       | 7.11                                     | 11.3                                    | 1.12                       | 3.11                                     |
| 20,000 under 25,000.....       | 1,664  | 36.6                          | 1.53                       | 8.64                                     | 7.9                                     | 0.78                       | 3.89                                     |
| 25,000 under 50,000.....       | 2,690  | 94.9                          | 3.96                       | 12.60                                    | 29.2                                    | 2.89                       | 6.78                                     |
| 50,000 under 100,000.....      | 1,696  | 119.2                         | 4.96                       | 17.56                                    | 45.5                                    | 4.50                       | 11.28                                    |
| 100,000 under 250,000.....     | 1,323  | 208.3                         | 8.69                       | 26.25                                    | 88.6                                    | 8.77                       | 20.05                                    |
| 250,000 under 500,000.....     | 562    | 194.1                         | 8.09                       | 34.34                                    | 86.2                                    | 8.53                       | 28.58                                    |
| 500,000 under 1,000,000.....   | 308    | 215.8                         | 9.00                       | 43.34                                    | 98.2                                    | 9.72                       | 38.30                                    |
| 1,000,000 under 5,000,000..... | 265    | 554.5                         | 23.12                      | 66.46                                    | 254.4                                   | 25.18                      | 63.48                                    |
| 5,000,000 and over.....        | 64     | 804.4                         | 33.54                      | 100.00                                   | 368.9                                   | 36.52                      | 100.00                                   |
| Total.....                     | 36,393 | \$ 2,398.5                    | 100.00%                    |  | \$ 1,010.4                              | 100.00%                    |  |

NOTE: For further information see Section III, page 86.

**SECTION I**  
**COLLECTION STATISTICS**



## COLLECTIONS OF THE TAXATION DIVISION OF THE DEPARTMENT OF NATIONAL REVENUE

**Table 1—Annual Collections and Costs**—The Taxation Division of the Department of National Revenue administers two Acts of the Government of Canada, namely:

The "Income Tax Act",

"The Dominion Succession Duty Act" enacted 1941.

The Income War Tax Act originally enacted in 1917 was replaced by the Income Tax Act enacted in 1948. This Act was revised and re-enacted, effective for the 1953 and subsequent taxation years. During the war of 1914-1918 there was also enacted the "Business Profits War Tax Act", the administration of which was eventually merged with the Income War Tax Act Administration. Shortly after the outbreak of war in 1939, the Excess Profits Tax Act was enacted. This Act remained in effect for partnerships until December 31, 1946, and for corporations until December 31, 1947. In Table 1, the collections under the "Business Profits War Tax Act" and "The Excess Profits Tax Act" are shown in the same column but are so separated in time as to be clearly distinguishable.

The cost of collecting the total annual revenues is also shown in Table 1. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

**Table 2—Collections 1955-56 Fiscal Year**—The Income Tax Act levies several different taxes on income, and these, together with collections under the Dominion Succession Duty Act are shown by District Taxation Offices for the 1955-56 fiscal year. Refunds of taxes are deducted from collections. Collections are reported separately for the first time for the Rouyn District Taxation Office, which was created by the transfer of the Quebec counties of Abitibi and Temiscamingue from the Ottawa District Taxation Office. Collections cover the period from January 23, 1956, when this office opened, to the end of the fiscal year. A brief description of the various taxes levied follows:

**GENERAL INCOME TAX ON INDIVIDUALS**—Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 32 of the Act. The detailed rates for the 1954 taxation year are given in Section II of this report, page 26. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source.

Amounts shown as direct payments include collections of Gift Tax. Gift Tax is levied under Part IV of the Act at rates ranging from 10% to 28%.

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in Section 39. The detailed rates for the 1954 taxation year are given in Section III of this report, page 74.

**OLD AGE SECURITY TAX**—Under Section 10 of the Old Age Security Act, a tax of 2% of taxable income, or sixty dollars whichever was the lesser was levied on individuals for 1955, and 2% on the taxable income of corporations other than non-resident-owned investment corporations on income earned in 1955. In these tables, collections of Old Age Security Tax are included with income tax.

**TAX ON UNDISTRIBUTED INCOME**—This is levied under Section 105 of the Act. The right to elect to pay tax on the undistributed income on hand originally granted in 1945 to private companies was extended in 1951 to other corporations. The rate in effect in 1955 was 15%.

**NON-RESIDENT TAX**—Under Section 106 of the Act taxes at rates varying from 5% to 15% in respect of certain types of income from Canada are levied on non-residents of Canada.

**SUCCESSION DUTIES**—Under the Dominion Succession Duty Act all estates with an aggregate net value in excess of \$50,000 are subject to duty at varying rates. The amount of duties collected as shown for Ottawa District includes collections on all foreign estates regardless of the district in which the return was filed. Of this amount, approximately \$9,800,000 is attributed to foreign estates.

**Table 3—Tax Collections by Provinces**—Total collections and those of individual and corporation general income tax, tax on undistributed income, non-resident tax and succession duties for the fiscal years 1950 to 1956 inclusive are shown by Provinces in Table 3. The provincial allocation of collections is based upon the location of the District Office in which the revenue was collected. Edmonton, Ottawa, and Charlottetown are District Offices whose administrative area is not confined to one province.

**Table 4—Subdivision of Collections under the Income Tax Act**—This is an historical table showing the collections of the different taxes under the Income Tax Act since inception.

**TABLE 1**  
**ANNUAL COLLECTIONS AND COSTS OF THE TAXATION DIVISION**  
**Department of National Revenue**

| Fiscal Year<br>Ended<br>March 31 | Income Tax     | Excess Profits<br>Tax | Succession<br>Duties | Total          | Total<br>Annual Cost | Percentage<br>Cost of<br>Collection |
|----------------------------------|----------------|-----------------------|----------------------|----------------|----------------------|-------------------------------------|
|                                  | \$             | \$                    | \$                   | \$             | \$                   | %                                   |
| 1917                             | —              | 12,506,517            | —                    | 12,506,517     | 58,175               | 0.46                                |
| 1918                             | —              | 21,271,084            | —                    | 21,271,084     | 108,197              | 0.51                                |
| 1919                             | 9,349,720      | 32,970,062            | —                    | 42,319,782     | 495,798              | 1.17                                |
| 1920                             | 20,263,740     | 44,145,184            | —                    | 64,408,924     | 1,145,088            | 1.78                                |
| 1921                             | 46,381,824     | 40,841,401            | —                    | 87,223,225     | 1,935,988            | 2.24                                |
| 1922                             | 78,684,355     | 22,815,667            | —                    | 101,500,022    | 2,277,350            | 2.24                                |
| 1923                             | 59,711,538     | 13,031,462            | —                    | 72,743,000     | 2,040,461            | 2.80                                |
| 1924                             | 54,204,028     | 4,752,681             | —                    | 58,956,709     | 1,935,242            | 3.28                                |
| 1925                             | 56,248,043     | 2,704,427             | —                    | 58,952,470     | 1,693,025            | 2.87                                |
| 1926                             | 55,571,962     | 1,173,449             | —                    | 56,745,411     | 1,726,057            | 3.04                                |
| 1927                             | 47,386,309     | 710,102               | —                    | 48,096,411     | 1,719,760            | 3.58                                |
| 1928                             | 56,571,047     | 956,031               | —                    | 57,527,078     | 1,948,077            | 3.39                                |
| 1929                             | 59,422,323     | 455,232               | —                    | 59,877,555     | 2,124,910            | 3.55                                |
| 1930                             | 69,020,726     | 173,300               | —                    | 69,194,026     | 2,138,997            | 3.10                                |
| 1931                             | 71,048,022     | 34,430                | —                    | 71,082,452     | 2,156,439            | 3.03                                |
| 1932                             | 61,254,400     | 3,000                 | —                    | 61,257,400     | 2,131,151            | 3.48                                |
| 1933                             | 62,066,697     | 54                    | —                    | 62,066,751     | 1,964,326            | 3.16                                |
| 1934                             | 61,399,172     | Nil                   | —                    | 61,399,172     | 1,913,894            | 3.12                                |
| 1935                             | 66,808,066     | "                     | —                    | 66,808,066     | 1,969,808            | 2.95                                |
| 1936                             | 82,709,803     | "                     | —                    | 82,709,803     | 2,114,358            | 2.56                                |
| 1937                             | 102,365,242    | "                     | —                    | 102,365,242    | 2,132,280            | 2.08                                |
| 1938                             | 120,365,532    | "                     | —                    | 120,365,532    | 2,254,961            | 1.87                                |
| 1939                             | 142,026,138    | "                     | —                    | 142,026,138    | 2,425,700            | 1.70                                |
| 1940                             | 134,448,566    | "                     | —                    | 134,448,566    | 2,488,268            | 1.85                                |
| 1941                             | 248,143,022    | 23,995,269            | —                    | 272,138,291    | 2,891,438            | 1.06                                |
| 1942                             | 510,243,017    | 135,168,345           | 6,956,574            | 652,367,936    | 3,839,989            | 0.59                                |
| 1943                             | 910,188,672    | 454,580,677           | 13,273,483           | 1,378,042,832  | 5,442,752            | 0.39                                |
| 1944                             | 1,151,757,035  | 468,717,840           | 15,019,831           | 1,635,494,706  | 7,959,762            | 0.49                                |
| 1945                             | 1,072,758,068  | 465,805,356           | 17,250,798           | 1,555,814,222  | 9,926,241            | 0.64                                |
| 1946                             | 937,729,273    | 494,196,483           | 21,447,574           | 1,453,373,330  | 11,796,342           | 0.81                                |
| 1947                             | 963,458,245    | 448,697,443           | 23,576,071           | 1,435,731,759  | 13,734,591           | 0.96                                |
| 1948                             | 1,059,848,357  | 227,030,494           | 30,828,040           | 1,317,706,891  | 19,627,980           | 1.49                                |
| 1949                             | 1,297,999,404  | 44,791,918            | 25,549,777           | 1,368,341,099  | 28,061,931           | 2.05                                |
| 1950                             | 1,272,650,191  | -1,788,387*           | 29,919,780           | 1,300,781,584  | 28,103,621           | 2.16                                |
| 1951                             | 1,513,135,510  | 10,140,910            | 33,599,089           | 1,556,875,509  | 25,174,064           | 1.62                                |
| 1952                             | 2,163,473,408† | 2,364,909             | 38,207,985           | 2,204,046,302  | 21,873,960           | 0.99                                |
| 1953                             | 2,555,890,089† | —                     | 38,070,529           | 2,593,960,618  | 21,810,176           | 0.84                                |
| 1954                             | 2,578,903,505† | —                     | 39,137,594           | 2,618,041,099  | 22,930,768           | 0.88                                |
| 1955                             | 2,412,197,266† | —                     | 44,768,029           | 2,456,965,295  | 25,676,475           | 1.05                                |
| 1956                             | 2,435,331,232† | —                     | 66,607,026           | 2,501,938,258  | 26,095,460           | 1.04                                |
| Totals                           | 24,601,013,547 | 2,972,245,340         | 444,212,180          | 28,017,471,067 | 317,843,860          | 1.13                                |

\* Debit amount, indicating that refunds were in excess of collections.

† Includes collections of Old Age Security Tax.



**TABLE 2**  
**COLLECTIONS 1955-56 FISCAL YEAR**  
**By Provinces and Taxation Districts**

| Province<br>and<br>District Taxation Office | General Income Tax and Old Age Security Tax |                             |                         |                         |
|---|---|-----------------------------|-------------------------|-------------------------|
|   | Individuals                                 |                             |                         | Corporations            |
|   | Direct<br>Payments                          | Tax Deductions<br>at Source | Total                   |                         |
|   | \$  | \$                          | \$                      | \$                      |
| <b>Newfoundland:</b>                        |   |                             |                         |                         |
| St. John's District . . . . .               | 4,215,204.59                                | 9,020,225.69                | 13,235,430.28           | 11,878,035.08           |
| <b>Prince Edward Island:</b>                |   |                             |                         |                         |
| Charlottetown District . . . . .            | 830,746.14                                  | 804,221.45                  | 1,634,967.59            | 817,263.47              |
| <b>Nova Scotia:</b>                         |   |                             |                         |                         |
| Sydney District . . . . .                   | 1,338,451.32                                | 3,317,623.74                | 4,656,075.06            | 817,130.85              |
| Halifax District . . . . .                  | 6,555,412.53                                | 10,413,645.50               | 16,969,058.03           | 14,340,445.31           |
| Total . . . . .                             | 7,893,863.85                                | 13,731,269.24               | 21,625,133.09           | 15,157,576.16           |
| <b>New Brunswick:</b>                       |   |                             |                         |                         |
| Saint John District . . . . .               | 4,980,578.94                                | 12,037,762.59               | 17,018,341.53           | 13,279,332.20           |
| <b>Quebec:</b>                              |   |                             |                         |                         |
| Quebec District . . . . .                   | 13,507,557.93                               | 11,666,000.28               | 25,173,558.21           | 28,302,150.28           |
| Sherbrooke District . . . . .               | 3,158,891.38                                | 4,250,785.75                | 7,409,677.13            | 3,073,269.19            |
| Montreal District . . . . .                 | 62,149,074.60                               | 169,323,982.55              | 231,473,057.15          | 284,870,279.94          |
| Rouyn District . . . . .                    | 253,838.05                                  | 553,434.06                  | 807,272.11              | 178,390.16              |
| Total . . . . .                             | 79,069,361.96                               | 185,794,202.64              | 264,863,564.60          | 316,424,089.57          |
| <b>Ontario:</b>                             |   |                             |                         |                         |
| Ottawa District . . . . .                   | 16,877,953.44                               | 74,007,960.28               | 90,885,913.72           | 21,642,081.54           |
| Kingston District . . . . .                 | 3,201,265.33                                | 5,071,004.34                | 8,272,269.67            | 3,618,656.49            |
| Belleville District . . . . .               | 4,772,486.81                                | 5,956,803.61                | 10,729,290.42           | 5,409,719.16            |
| Toronto District . . . . .                  | 91,283,962.10                               | 236,575,711.40              | 327,859,673.50          | 316,305,356.95          |
| Hamilton District . . . . .                 | 16,758,867.44                               | 41,952,620.86               | 58,711,488.30           | 43,954,228.66           |
| St. Catharines District . . . . .           | 6,204,065.35                                | 17,679,445.84               | 23,883,511.19           | 16,739,166.87           |
| Kitchener District . . . . .                | 8,530,118.24                                | 15,620,077.95               | 24,150,196.19           | 14,113,188.97           |
| London District . . . . .                   | 13,554,653.67                               | 28,831,891.32               | 42,386,544.99           | 62,604,767.07           |
| Windsor District . . . . .                  | 6,108,583.37                                | 20,891,793.08               | 27,000,376.45           | 20,941,427.06           |
| Sudbury District . . . . .                  | 7,488,903.92                                | 25,263,769.02               | 32,752,672.94           | 7,234,430.48            |
| Fort William District . . . . .             | 3,817,015.53                                | 9,760,832.29                | 13,577,847.82           | 8,584,612.75            |
| Total . . . . .                             | 178,597,875.20                              | 481,611,909.99              | 660,209,785.19          | 521,147,636.00          |
| <b>Manitoba:</b>                            |   |                             |                         |                         |
| Winnipeg District . . . . .                 | 16,805,357.48                               | 43,445,392.85               | 60,250,750.33           | 39,036,595.90           |
| <b>Saskatchewan:</b>                        |   |                             |                         |                         |
| Regina District . . . . .                   | 8,594,166.36                                | 10,258,781.10               | 18,852,947.46           | 4,591,013.49            |
| Saskatoon District . . . . .                | 6,485,461.48                                | 5,729,304.60                | 12,214,766.08           | 2,160,949.58            |
| Total . . . . .                             | 15,079,627.84                               | 15,988,085.70               | 31,067,713.54           | 6,751,963.07            |
| <b>Alberta:</b>                             |   |                             |                         |                         |
| Calgary District . . . . .                  | 14,964,025.15                               | 26,119,226.82               | 41,083,251.97           | 23,871,845.80           |
| Edmonton District . . . . .                 | 12,162,798.61                               | 26,044,462.81               | 38,207,261.42           | 16,296,782.24           |
| Total . . . . .                             | 27,126,823.76                               | 52,163,689.63               | 79,290,513.39           | 40,168,628.04           |
| <b>British Columbia:</b>                    |   |                             |                         |                         |
| Vancouver District . . . . .                | 33,693,849.64                               | 83,488,722.64               | 117,182,572.28          | 103,824,437.90          |
| Victoria District . . . . .                 | 6,996,856.30                                | 12,654,743.81               | 19,651,600.11           | 4,135,118.72            |
| Total . . . . .                             | 40,690,705.94                               | 96,143,466.45               | 136,834,172.39          | 107,959,556.62          |
| <b>Yukon:</b>                               |   |                             |                         |                         |
| Whitehorse District . . . . .               | 288,764.97                                  | 1,780,587.47                | 2,069,352.44            | 426,096.82              |
| <b>Canada . . . . .</b>                     | <b>375,578,910.67</b>                       | <b>912,520,813.70</b>       | <b>1,288,099,724.37</b> | <b>1,073,046,772.93</b> |



**TABLE 2—(Concluded)**  
**COLLECTIONS 1955-56 FISCAL YEAR**  
**By Provinces and Taxation Districts**

| <b>Tax on<br/>Undistributed<br/>Income</b> | <b>Non-Resident<br/>Tax</b> | <b>Total Income<br/>Tax Act</b> | <b>Dominion<br/>Succession<br/>Duty Act</b> | <b>Grand<br/>Total</b> |
|--|-----------------------------|---------------------------------|---|------------------------|
| \$   | \$                          | \$                              | \$  | \$                     |
| —  | 465,040.19                  | 25,578,505.55                   | 309,811.21                                  | 25,888,316.76          |
| 8,100.00                                   | 112,888.41                  | 2,573,219.47                    | 557,351.16                                  | 3,130,570.63           |
| 9,751.76                                   | 3,887.49                    | 5,486,845.16                    | 35,811.37                                   | 5,522,656.53           |
| 205,774.36                                 | 267,491.30                  | 31,782,769.00                   | 2,232,617.87                                | 34,015,386.87          |
| 215,526.12                                 | 271,378.79                  | 37,269,614.16                   | 2,268,429.24                                | 39,538,043.40          |
| 194,604.98                                 | 132,470.92                  | 30,624,749.63                   | 898,072.01                                  | 31,522,821.64          |
| 94,602.10                                  | 671,101.74                  | 54,241,412.33                   | 1,395,269.52                                | 55,636,681.85          |
| 81,885.49                                  | 112,459.57                  | 10,677,291.38                   | 342,688.72                                  | 11,019,980.10          |
| 2,293,784.06                               | 21,203,687.70               | 539,840,808.85                  | 20,025,569.86                               | 559,866,378.71         |
| —  | 441.31                      | 986,103.58                      | —   | 986,103.58             |
| 2,470,271.65                               | 21,987,690.32               | 605,745,616.14                  | 21,763,528.10                               | 627,509,144.24         |
| 140,700.18                                 | 650,952.94                  | 113,319,648.38                  | 10,963,905.98                               | 124,283,554.36         |
| —  | 130,199.78                  | 12,021,125.94                   | 391,385.24                                  | 12,412,511.18          |
| 7,403.53                                   | 178,251.58                  | 16,324,664.69                   | 365,949.24                                  | 16,690,613.93          |
| 2,784,810.46                               | 26,774,816.92               | 673,724,657.83                  | 10,476,202.82                               | 684,220,860.65         |
| 201,817.07                                 | 1,100,157.81                | 103,967,691.84                  | 1,661,820.22                                | 105,629,512.06         |
| 28,965.72                                  | 680,012.10                  | 41,331,655.88                   | 425,232.54                                  | 41,756,888.42          |
| 127,111.86                                 | 246,199.91                  | 38,636,696.93                   | 802,821.81                                  | 39,439,518.74          |
| 74,485.49                                  | 4,257,599.14                | 109,323,396.69                  | 1,429,058.43                                | 110,752,455.12         |
| 41,140.00                                  | 2,941,412.89                | 50,924,356.40                   | 340,798.58                                  | 51,265,154.98          |
| 43,157.13                                  | 224,234.20                  | 40,254,494.75                   | 674,756.70                                  | 40,929,251.45          |
| 216,534.15                                 | 138,159.93                  | 22,517,154.65                   | 166,887.51                                  | 22,684,042.16          |
| 3,666,125.59                               | 37,321,997.20               | 1,222,345,543.98                | 27,718,819.07                               | 1,250,064,363.05       |
| 253,892.89                                 | 1,762,767.66                | 101,304,006.78                  | 2,803,618.95                                | 104,107,625.73         |
| 32,524.45                                  | 125,426.20                  | 23,601,911.60                   | 778,709.21                                  | 24,380,620.81          |
| 35,609.52                                  | 77,858.22                   | 14,509,183.40                   | 509,187.44                                  | 15,018,370.84          |
| 88,133.97                                  | 203,284.42                  | 38,111,095.00                   | 1,287,896.65                                | 39,398,991.65          |
| 201,599.66                                 | 689,683.44                  | 65,846,380.87                   | 2,079,939.24                                | 67,926,320.11          |
| 45,033.48                                  | 327,772.04                  | 54,876,849.18                   | 810,726.83                                  | 55,687,576.01          |
| 246,633.14                                 | 1,017,455.48                | 120,723,230.05                  | 2,890,666.07                                | 123,613,896.12         |
| 837,580.43                                 | 2,732,020.67                | 224,576,611.28                  | 4,581,389.57                                | 229,158,000.85         |
| 28,176.49                                  | 123,083.97                  | 23,937,979.29                   | 1,515,434.00                                | 25,453,413.29          |
| 865,756.92                                 | 2,855,104.64                | 248,514,590.57                  | 6,096,823.57                                | 254,611,414.14         |
| —  | 45,611.10                   | 2,541,060.36                    | 12,010.00                                   | 2,553,070.36           |
| 8,009,045.26                               | 66,175,689.13               | 2,435,331,231.69                | 66,607,026.03                               | 2,501,938,257.72       |

**TABLE 3**  
**TAX COLLECTIONS BY PROVINCES**  
**1950 to 1956 Fiscal Years Inclusive**

| Province                                   | Total Tax Collections |               |               |               |               |               |               |
|--|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|  | 1950                  | 1951          | 1952          | 1953          | 1954          | 1955          | 1956          |
|  | \$                    | \$            | \$            | \$            | \$            | \$            | \$            |
| Newfoundland . . . . .                     | 4,163,949             | 11,088,279    | 19,267,532    | 25,976,056    | 23,667,694    | 24,181,453    | 25,888,317    |
| Prince Edward Island . . . . .             | 2,776,793             | 2,982,452     | 2,812,260     | 3,305,279     | 3,028,174     | 2,481,615     | 3,130,571     |
| Nova Scotia . . . . .                      | 24,338,200            | 29,486,593    | 35,558,408    | 46,593,471    | 41,164,738    | 37,607,624    | 39,538,043    |
| New Brunswick . . . . .                    | 19,054,472            | 20,305,258    | 31,116,418    | 34,425,033    | 34,334,163    | 28,913,994    | 31,522,822    |
| Quebec . . . . .                           | 353,903,217           | 429,894,266   | 611,157,042   | 698,658,372   | 674,801,460   | 640,141,660   | 627,509,144   |
| Ontario . . . . .                          | 600,544,274           | 740,106,446   | 1,046,968,377 | 1,242,324,676 | 1,297,787,761 | 1,204,268,537 | 1,250,064,363 |
| Manitoba . . . . .                         | 62,328,349            | 70,338,444    | 90,710,410    | 111,255,398   | 111,993,299   | 105,345,383   | 104,107,626   |
| Saskatchewan . . . . .                     | 36,258,273            | 31,139,066    | 34,397,747    | 48,015,412    | 58,147,234    | 53,389,567    | 39,398,992    |
| Alberta . . . . .                          | 65,037,219            | 71,411,626    | 91,030,280    | 121,442,870   | 134,548,814   | 122,273,498   | 123,613,896   |
| British Columbia . . . . .                 | 131,588,237           | 149,064,858   | 239,463,705   | 259,708,170   | 236,283,544   | 235,517,736   | 254,611,414   |
| Yukon . . . . .                            | 762,434               | 1,058,101     | 1,564,123     | 2,255,881     | 2,284,218     | 2,844,228     | 2,553,070     |
| Head Office . . . . .                      | 26,167                | 120           | —             | —             | —             | —             | —             |
| Totals . . . . .                           | 1,300,781,584         | 1,556,875,509 | 2,204,046,302 | 2,593,960,618 | 2,618,041,099 | 2,456,965,295 | 2,501,938,258 |
| Individual General Income Tax Collections  |                       |               |               |               |               |               |               |
|  | 1950                  | 1951          | 1952†         | 1953†         | 1954†         | 1955†         | 1956†         |
|  | \$                    | \$            | \$            | \$            | \$            | \$            | \$            |
| Newfoundland . . . . .                     | 2,188,507             | 4,206,838     | 7,117,297     | 10,397,984    | 11,681,181    | 12,331,538    | 13,235,430    |
| Prince Edward Island . . . . .             | 1,360,678             | 1,286,573     | 1,301,985     | 1,653,995     | 1,605,453     | 1,437,912     | 1,634,968     |
| Nova Scotia . . . . .                      | 11,658,979            | 11,929,119    | 16,568,134    | 21,014,883    | 20,514,898    | 20,941,823    | 21,625,133    |
| New Brunswick . . . . .                    | 9,349,547             | 8,849,823     | 13,428,378    | 17,853,732    | 19,541,055    | 16,438,288    | 17,018,342    |
| Quebec . . . . .                           | 146,300,694           | 155,018,683   | 236,480,799   | 286,595,444   | 284,079,810   | 285,873,287   | 264,863,565   |
| Ontario . . . . .                          | 285,968,440           | 309,496,890   | 471,830,842   | 590,773,744   | 623,466,371   | 633,419,353   | 660,209,785   |
| Manitoba . . . . .                         | 32,682,064            | 30,843,644    | 44,303,460    | 57,335,956    | 60,340,154    | 60,897,018    | 60,250,750    |
| Saskatchewan . . . . .                     | 28,570,676            | 23,376,360    | 27,100,165    | 37,450,544    | 46,735,840    | 44,003,728    | 31,067,714    |
| Alberta . . . . .                          | 40,960,325            | 40,895,324    | 54,895,533    | 74,097,267    | 81,027,234    | 79,617,434    | 79,290,513    |
| British Columbia . . . . .                 | 62,259,464            | 65,635,113    | 101,498,857   | 126,196,995   | 127,366,015   | 126,941,030   | 136,834,172   |
| Yukon . . . . .                            | 656,636               | 790,193       | 1,250,870     | 1,900,018     | 1,997,605     | 2,446,423     | 2,069,353     |
| Head Office . . . . .                      | 26,203                | 120           | —             | —             | —             | —             | —             |
| Totals . . . . .                           | 621,982,213           | 652,328,680   | 975,776,320   | 1,225,275,562 | 1,278,355,616 | 1,284,347,834 | 1,288,099,725 |
| Corporation General Income Tax Collections |                       |               |               |               |               |               |               |
|  | 1950                  | 1951          | 1952†         | 1953†         | 1954†         | 1955†         | 1956†         |
|  | \$                    | \$            | \$            | \$            | \$            | \$            | \$            |
| Newfoundland . . . . .                     | 1,534,096             | 5,356,861     | 11,399,902    | 14,527,565    | 11,291,154    | 11,082,968    | 11,878,035    |
| Prince Edward Island . . . . .             | 1,046,929             | 1,198,674     | 1,211,070     | 1,256,142     | 1,206,515     | 772,981       | 817,263       |
| Nova Scotia . . . . .                      | 12,313,045            | 12,686,307    | 17,485,610    | 23,309,675    | 18,168,235    | 14,210,351    | 15,157,576    |
| New Brunswick . . . . .                    | 8,030,551             | 9,115,659     | 16,749,437    | 15,340,899    | 13,445,419    | 11,229,964    | 13,279,332    |
| Quebec . . . . .                           | 178,763,722           | 216,842,374   | 344,175,722   | 385,025,260   | 363,686,264   | 325,152,800   | 316,424,090   |
| Ontario . . . . .                          | 284,720,048           | 340,698,955   | 516,686,328   | 599,383,646   | 622,304,424   | 512,159,087   | 521,147,636   |
| Manitoba . . . . .                         | 26,828,465            | 28,602,238    | 41,944,757    | 49,716,197    | 48,053,846    | 40,970,535    | 39,036,596    |
| Saskatchewan . . . . .                     | 5,805,895             | 5,405,249     | 6,316,388     | 9,096,047     | 10,134,919    | 8,041,988     | 6,751,963     |
| Alberta . . . . .                          | 20,882,364            | 22,587,275    | 33,280,467    | 43,687,135    | 49,482,486    | 38,413,983    | 40,168,628    |
| British Columbia . . . . .                 | 62,044,168            | 68,923,315    | 128,616,686   | 124,924,457   | 100,041,335   | 97,793,926    | 107,959,557   |
| Yukon . . . . .                            | 103,375               | 159,828       | 200,835       | 289,771       | 200,712       | 320,343       | 426,097       |
| Head Office . . . . .                      | -36*                  | —             | —             | —             | —             | —             | —             |
| Totals . . . . .                           | 602,072,622           | 711,576,735   | 1,118,067,202 | 1,266,556,794 | 1,238,015,309 | 1,060,148,926 | 1,073,046,773 |

\* Debit amount, indicating that refunds were in excess of collections.

† Includes collections of Old Age Security Tax.

**TABLE 3—(Concluded)**  
**TAX COLLECTIONS BY PROVINCES**  
**1950 to 1956 Fiscal Years Inclusive**

| Province                     | Tax on Undistributed Income |            |            |            |            |            |            |
|------------------------------|-----------------------------|------------|------------|------------|------------|------------|------------|
|                              | 1950                        | 1951       | 1952       | 1953       | 1954       | 1955       | 1956       |
|                              | \$                          | \$         | \$         | \$         | \$         | \$         | \$         |
| Newfoundland.....            | —                           | 11,175     | 54,878     | 6,506      | 686        | 81         | —          |
| Prince Edward Island.....    | 6,371                       | 227,383    | 125,110    | 73         | 29,218     | 22,511     | 8,100      |
| Nova Scotia.....             | -382*                       | 3,009,397  | 394,197    | 271,028    | 175,622    | 172,400    | 215,526    |
| New Brunswick.....           | 69,825                      | 1,541,517  | 199,245    | 153,023    | 123,439    | 166,881    | 194,605    |
| Quebec.....                  | 425,734                     | 26,597,837 | 4,624,129  | 1,994,069  | 1,700,339  | 1,344,684  | 2,470,272  |
| Ontario.....                 | 394,670                     | 35,759,115 | 5,528,448  | 4,425,485  | 4,429,649  | 2,971,025  | 3,666,125  |
| Manitoba.....                | 12,147                      | 4,644,090  | 841,769    | 618,216    | 455,557    | 199,595    | 253,893    |
| Saskatchewan.....            | 36,438                      | 1,334,487  | 196,408    | 317,342    | 139,747    | 210,642    | 88,134     |
| Alberta.....                 | 95,823                      | 4,697,480  | 867,358    | 645,722    | 1,260,239  | 427,311    | 246,633    |
| British Columbia.....        | 79,884                      | 9,797,295  | 1,781,330  | 1,951,892  | 456,793    | 910,526    | 865,757    |
| Yukon.....                   | —                           | —          | —          | —          | —          | 11,241     | —          |
| Totals.....                  | 1,120,510                   | 87,619,776 | 14,612,872 | 10,383,356 | 8,771,289  | 6,436,897  | 8,009,045  |
| Non-Resident Tax Collections |                             |            |            |            |            |            |            |
|                              | 1950                        | 1951       | 1952       | 1953       | 1954       | 1955       | 1956       |
|                              | \$                          | \$         | \$         | \$         | \$         | \$         | \$         |
| Newfoundland.....            | 355,264                     | 1,279,872  | 434,058    | 739,498    | 471,244    | 524,882    | 465,040    |
| Prince Edward Island.....    | 49,374                      | 124,139    | 108,849    | 266,885    | 114,684    | 138,806    | 112,888    |
| Nova Scotia.....             | 148,496                     | 212,760    | 249,621    | 553,185    | 291,884    | 176,936    | 271,379    |
| New Brunswick.....           | 100,725                     | 126,607    | 150,498    | 130,642    | 126,571    | 125,615    | 132,471    |
| Quebec.....                  | 15,671,912                  | 20,556,406 | 18,539,833 | 18,272,994 | 18,693,347 | 20,368,781 | 21,987,690 |
| Ontario.....                 | 26,822,046                  | 34,146,686 | 30,151,829 | 28,763,395 | 28,916,485 | 34,847,467 | 37,321,997 |
| Manitoba.....                | 1,880,523                   | 2,216,699  | 2,011,165  | 1,849,103  | 1,634,580  | 1,445,856  | 1,762,768  |
| Saskatchewan.....            | 146,479                     | 155,295    | 141,637    | 151,096    | 187,819    | 174,594    | 203,284    |
| Alberta.....                 | 610,091                     | 809,110    | 673,013    | 749,997    | 877,885    | 1,094,988  | 1,017,456  |
| British Columbia.....        | 1,688,843                   | 1,927,618  | 2,470,878  | 2,134,217  | 2,398,864  | 2,318,942  | 2,855,105  |
| Yukon.....                   | 1,093                       | 55,127     | 85,633     | 63,365     | 47,928     | 46,742     | 45,611     |
| Totals.....                  | 47,474,846                  | 61,610,319 | 55,017,014 | 53,674,377 | 53,761,291 | 61,263,609 | 66,175,689 |
| Succession Duty Collections  |                             |            |            |            |            |            |            |
|                              | 1950                        | 1951       | 1952       | 1953       | 1954       | 1955       | 1956       |
|                              | \$                          | \$         | \$         | \$         | \$         | \$         | \$         |
| Newfoundland.....            | 86,082                      | 232,872    | 261,396    | 304,502    | 223,429    | 241,983    | 309,811    |
| Prince Edward Island.....    | 145,990                     | 79,100     | 22,058     | 123,184    | 72,304     | 109,405    | 557,351    |
| Nova Scotia.....             | 601,340                     | 1,009,428  | 744,421    | 1,444,701  | 2,014,099  | 2,106,114  | 2,268,429  |
| New Brunswick.....           | 655,851                     | 988,426    | 518,153    | 946,737    | 1,097,680  | 953,246    | 898,072    |
| Quebec.....                  | 9,093,781                   | 6,319,126  | 6,818,068  | 6,770,603  | 6,641,699  | 7,402,108  | 21,763,528 |
| Ontario.....                 | 12,169,371                  | 16,455,023 | 21,402,756 | 18,978,406 | 18,670,833 | 20,871,606 | 27,718,819 |
| Manitoba.....                | 1,201,732                   | 3,367,890  | 1,606,921  | 1,735,926  | 1,509,163  | 1,832,380  | 2,803,619  |
| Saskatchewan.....            | 761,746                     | 482,042    | 642,019    | 1,000,383  | 948,909    | 958,615    | 1,287,897  |
| Alberta.....                 | 1,481,254                   | 1,839,099  | 1,252,024  | 2,262,749  | 1,900,970  | 2,719,781  | 2,890,666  |
| British Columbia.....        | 3,722,747                   | 2,818,109  | 4,922,024  | 4,500,610  | 6,020,536  | 7,553,312  | 6,096,824  |
| Yukon.....                   | -114*                       | 7,974      | 18,145     | 2,728      | 37,972     | 19,479     | 12,010     |
| Totals.....                  | 29,919,780                  | 33,599,089 | 38,207,985 | 38,070,529 | 39,137,594 | 44,768,029 | 66,607,026 |

\* Debit amount, indicating that refunds were in excess of collections.



**TABLE 4**  
**SUBDIVISION OF COLLECTIONS UNDER THE INCOME TAX ACT**  
**(For Fiscal Years Ended March 31)**

| Year   | General Income Tax |                      |                |                | Tax on Undistributed Income | Non-Resident Tax | Total Income Tax |
|--------|--------------------|----------------------|----------------|----------------|-----------------------------|------------------|------------------|
|        | Individuals        |                      |                | Corporations   |                             |                  |                  |
|        | Direct Payments    | Deductions at Source | Total          |                |                             |                  |                  |
|        | \$                 | \$                   | \$             | \$             | \$                          | \$               | \$               |
| 1919   | 7,972,890          | —                    | 7,972,890      | 1,376,830      | —                           | —                | 9,349,720        |
| 1920   | 13,195,314         | —                    | 13,195,314     | 7,068,426      | —                           | —                | 20,263,740       |
| 1921   | 32,532,526         | —                    | 32,532,526     | 13,849,298     | —                           | —                | 46,381,824       |
| 1922   | 39,820,597         | —                    | 39,820,597     | 38,863,758     | —                           | —                | 78,684,355       |
| 1923   | 31,689,393         | —                    | 31,689,393     | 28,022,145     | —                           | —                | 59,711,538       |
| 1924   | 25,657,335         | —                    | 25,657,335     | 28,546,693     | —                           | —                | 54,204,028       |
| 1925   | 25,156,768         | —                    | 25,156,768     | 31,091,275     | —                           | —                | 56,248,043       |
| 1926   | 23,849,475         | —                    | 23,849,475     | 31,722,487     | —                           | —                | 55,571,962       |
| 1927   | 18,043,261         | —                    | 18,043,261     | 29,343,048     | —                           | —                | 47,386,309       |
| 1928   | 23,222,891         | —                    | 23,222,891     | 33,348,156     | —                           | —                | 56,571,047       |
| 1929   | 24,793,449         | —                    | 24,793,449     | 34,628,874     | —                           | —                | 59,422,323       |
| 1930   | 27,237,502         | —                    | 27,237,502     | 41,783,224     | —                           | —                | 69,020,726       |
| 1931   | 26,624,181         | —                    | 26,624,181     | 44,423,841     | —                           | —                | 71,048,022       |
| 1932   | 24,772,846         | —                    | 24,772,846     | 36,481,554     | —                           | —                | 61,254,400       |
| 1933   | 25,959,466         | —                    | 25,959,466     | 36,107,231     | —                           | —                | 62,066,697       |
| 1934   | 29,183,715         | —                    | 29,183,715     | 27,385,822     | —                           | 4,829,635        | 61,399,172       |
| 1935   | 25,201,392         | —                    | 25,201,392     | 35,790,239     | —                           | 5,816,435        | 66,808,066       |
| 1936   | 32,983,231         | —                    | 32,983,231     | 42,518,971     | —                           | 7,207,601        | 82,709,803       |
| 1937   | 35,442,385         | —                    | 35,442,385     | 58,012,843     | —                           | 8,910,014        | 102,365,242      |
| 1938   | 40,444,839         | —                    | 40,444,839     | 69,768,605     | —                           | 10,152,088       | 120,365,532      |
| 1939   | 46,937,205         | —                    | 46,937,205     | 85,185,887     | —                           | 9,903,046        | 142,026,138      |
| 1940   | 45,406,932         | —                    | 45,406,932     | 77,920,002     | —                           | 11,121,632       | 134,448,566      |
| 1941   | 75,863,078         | 27,672,018           | 103,535,096*   | 131,565,710    | —                           | 13,042,216       | 248,143,022      |
| 1942   | 189,501,796        | 106,636,747          | 296,138,543*   | 185,835,699    | —                           | 28,268,775       | 510,243,017      |
| 1943   | 240,121,340        | 294,016,812          | 534,138,152*   | 347,969,723    | —                           | 28,080,797       | 910,188,672      |
| 1944   | 244,427,524        | 569,007,604          | 813,435,128    | 311,378,714    | —                           | 26,943,193       | 1,151,757,035    |
| 1945   | 288,009,532        | 479,745,550          | 767,755,082    | 276,403,849    | —                           | 28,599,137       | 1,072,758,068    |
| 1946   | 280,707,540        | 410,878,574          | 691,586,114    | 217,833,540    | —                           | 28,309,619       | 937,729,273      |
| 1947   | 277,475,819        | 417,054,327          | 694,530,146    | 196,819,253    | 41,972,700                  | 30,136,146       | 963,458,245      |
| 1948   | 303,966,043        | 355,862,172          | 659,828,215    | 351,535,006    | 12,596,108                  | 35,889,028       | 1,059,848,357    |
| 1949   | 333,996,154        | 428,567,362          | 762,563,516    | 488,549,610    | 3,440,514                   | 43,445,764       | 1,297,999,404    |
| 1950   | 342,849,594        | 279,132,619          | 621,982,213    | 602,072,622    | 1,120,510                   | 47,474,846       | 1,272,650,191    |
| 1951   | 315,964,267        | 336,364,413          | 652,328,680    | 711,576,735    | 87,619,776                  | 61,610,319       | 1,513,135,510    |
| 1952   | 363,176,133        | 612,600,187          | 975,776,320    | 1,118,067,202  | 14,612,872                  | 55,017,014       | 2,163,473,408†   |
| 1953   | 401,362,741        | 823,912,821          | 1,225,275,562  | 1,266,556,794  | 10,383,356                  | 53,674,377       | 2,555,890,089†   |
| 1954   | 420,307,022        | 858,048,594          | 1,278,355,616  | 1,238,015,309  | 8,771,289                   | 53,761,291       | 2,578,903,505†   |
| 1955   | 409,073,440        | 875,274,394          | 1,284,347,834  | 1,060,148,926  | 6,436,897                   | 61,263,609       | 2,412,197,266†   |
| 1956   | 375,578,911        | 912,520,814          | 1,288,099,725  | 1,073,046,773  | 8,009,045                   | 66,175,689       | 2,435,331,232†   |
| Totals | 5,488,508,527      | 7,787,295,008        | 13,275,803,535 | 10,410,614,674 | 194,963,067                 | 719,632,271      | 24,601,013,547   |

\* Includes National Defence Tax imposed under Section 91 of the Income War Tax Act.

† Includes collections of Old Age Security Tax.

**SECTION II**  
**INDIVIDUAL INCOME TAX STATISTICS**





## BASIC INFORMATION AND DEFINITIONS

**Statistical Sample and Coverage**—This section presents in Tables 1 to 10 an analysis of the tax returns filed by individuals for the 1954 taxation year. The statistics have been compiled from a 10% sample of such returns. All returns filed in the normal filing period are sampled on this basis but approximately 100,000 late-filed returns are omitted in order to make these data available at an early date. The statistical coverage therefore falls short of being complete by a margin of approximately 2%. The sampling technique greatly speeds up the analysis of the large volume of returns and is believed to be accurate in overall results and in the larger groups. In very small groups considerable distortion may result and less reliance can be placed on the resulting figures. For this reason, where the results of the sampling indicate that there are less than 100 taxpayers in a particular group, the figures are not shown but are replaced by an asterisk which indicates that the group was too small to be satisfactorily sampled.

Armed services employees whose income consists largely of service pay and allowances are not required to file returns, due to the fact that their tax is deducted in full at the source, and hence are excluded from these statistics.

**Source of Information**—Information is extracted from T1 returns by statistical units in the various district offices and entered on mark sensing document cards in accordance with a manual of instructions. Statistics are extracted from returns subsequent to their assessment and are thus on an assessed basis. These cards are forwarded to Head Office where they are processed and the final statistics compiled. The source of all statistical items is given below.

All forms referred to are for the 1954 taxation year. Two types of individual tax return forms were in use. The T1 Short Form was used by individuals whose earned income of any amount was solely from salary, wages or pension and whose investment income, if any, was not over \$2,400. The T1 General was the form prescribed for use by all other individuals including the following: those whose earned income was not derived solely from salary, wages or pension, individuals in business as proprietors or partners, farmers, fishermen, those receiving professional fees, commissions or rents, individuals with investment income in excess of \$2,400 and those claiming foreign tax credits.

**Number of Returns**—(Item 1). This refers to the combined number of T1 General and T1 Short Form returns filed in District Offices for the taxation or calendar year 1954. Final date for filing without penalty was April 30, 1955. No cognizance is taken of second returns filed in amendment of an original. Segregation into the category of "Taxable" or "Non-Taxable" is based on whether the taxpayer does or does not report sufficient income to be taxable.

**Wages and Salaries**—(Item 2). The amount reported under this heading is the declared wage or salary income together with the value of free board and lodging and tips and gratuities, if any. Taxable pension

income is also included. The required information is shown under "Salaries, Wages, Subsistence Allowance, Bonus, Pension" on page 3 of the T1 Short Form and on page 2 of the T1 General under "Summary of Income". The figure shown is the income before any pension plan contributions have been deducted.

**Business Income**—(Item 3). The source of information is Parts 1 and 2 of page 4 of the T1 General. The figure is net except in Table 10 where the gross is also shown.

**Professional Income**—(Item 4). This has been extracted from Parts 1 and 2, page 4, of the T1 General. Gross professional income is broadly defined as income or fees received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table 3.

**Commission Income**—(Item 5). The information for this item has been taken from Parts 1 and 2 of page 4 of the T1 General. Commission income is shown on a net basis except in Table 10 where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge clerical expenses or any expenses other than their own travelling, are classified as business proprietors and the resulting net income is classed as "Business Income".

**Farm or Fishing Income**—(Item 6). The net farm or fishing income is found in Parts 1 and 2 of page 4 of the T1 General. Gross farm or fishing income is shown in Table 10.

**Old Age Pension Income**—(Item 7). This item has been compiled from the amounts declared as "Old Age Security Pension" on page 3 of the T1 Short Form and on page 2 of the T1 General.

**Other Earned Income**—(Item 8). This includes any other types of earned income not elsewhere classified such as royalties in respect of a work or invention of which the taxpayer is the author or inventor, and directors', executors' and miscellaneous fees. These are found mainly on Page 2 of the T1 General under the sub-heading "All Other Sources" under Summary of Income.

**Earned Income**—(Item 9), and **Investment Income**—(Item 17). Earned income as defined in the Income Tax Act is reflected as accurately as possible in Item 9. The remaining sources of income are grouped under the heading "Investment Income"—Item 17. Investment income includes any income not defined as earned income. Under the Income Tax Act a 4% surtax is levied on investment income in excess of \$2,400.

**Dividends**—(Item 10). The dividends have been compiled from the amounts declared as dividends under the heading of Investment Income on page 3 of both the T1 Short and the T1 General after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not included.

**Bond and Bank Interest**—(Item 11). This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 3 of both the T1 General and the T1 Short. Interest entered under Investment Income on page 3 of the T1 Short is entered under this heading unless otherwise specified. "Interest on mortgages, notes and other securities" is treated as mortgage interest.

**Net Rental Income**—(Item 12). Net rental income is declared under Investment Income on page 3 of the T1 General.

**Mortgage Interest**—(Item 13). Mortgage interest is reported on Page 3 of the T1 General as Investment Income under the sub-heading "Other Interest". Amounts specified as mortgage interest under Investment Income on page 3 of the T1 Short are included.

**Annuity Income**—(Item 14). Only the taxable annuity income as specified under Investment Income on page 3 of the T1 General is tabulated. Some annuity contracts are wholly tax exempt and others are taxable on the interest element only. Amounts identified as annuity income under Investment Income on page 3 of the T1 Short are included.

**Estate Income**—(Item 15). Income from estates or trust funds, whether paid or accrued, is reported as Investment Income on page 3 of both the T1 Short and the T1 General.

**Other Investment Income**—(Item 16). This includes all amounts declared under the sub-heading "All Other Investment Income" under Investment Income on page 3 of the T1 General. It embraces all types of taxable investment income not otherwise specified, including income from alimony and all royalties other than the types specified in Items 8 and 10 above.

**Personal Exemptions**—(Item 19). This information is taken from the amounts shown under the appropriate headings on page 3 of the T1 Short and page 2 of the T1 General. It includes the marital exemption, exemption for dependants and exemption claimed on account of age.

**Pension Fund Deductions**—(Item 20). The amount deducted from wages and salaries in respect of contributions to an approved superannuation or pension fund is shown under this heading. The totals are made up of the amounts specified as "Approved Pension Plan Contribution" under the heading "Salaries, Wages, etc." on page 3 of the T1 Short and on page 2 of the T1 General.

**Union Dues**—(Item 21). This item has been compiled from the amounts claimed as allowable union or like dues under "Salaries, Wages, etc." on page 3 of the T1 Short and on page 2 of the T1 General.

**Donations**—(Item 22). Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. The amount specified as "Charitable Donations" on page 2 of the T1 General and on page 3 of the T1 Short provides this information.

**Medical Expenses**—(Item 23). The Act permits a deduction from income in respect of "unusual" medical expenses which are defined as expenses in excess of 3% of income. Thus only the amount of expenses which exceeds 3% of income is tabulated. The maximum allowable deduction for medical expenses is \$1,500 for single persons and \$2,000 for married persons, plus \$500 for each dependant up to a total of \$2,000 for such dependants. The amounts of these deductions are obtained from the calculation of deductible medical expenses on page 2 of the T1 General and page 3 of the T1 Short.

**Other Deductions**—(Item 24). This item includes alimony and separation allowance paid out, business losses sustained in prior years, and other deductions including "away-from-home" expenses of those employed in transportation industries. These deductions are specified on page 3 of the T1 Short and on page 2 of the T1 General.

**Net Taxable Income Assessed**—(Item 26). This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income.

**Tax Payable**—(Item 27). This figure is the "Tax Payable" as computed on page 2 of the T1 General and page 3 of the T1 Short including the Old Age Security Tax and, where applicable, the 4% surtax on investment income. Provincial and foreign tax credits and credits for 20% of net dividends from taxable Canadian corporations have been deducted where applicable.



## NOTES ON THE SEPARATE TABLES

**Table 1—A General Statement by Provinces**—The most significant of the income and income tax statistics are combined into a short statement in Table 1. The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table 10 are the only tables in which the taxable and non-taxable data are merged. The allocation of returns by provinces in this table and all other provincial tables in this Section is on the basis of the taxpayer's address without regard to the District Office in which the return was filed.

**Table 2—All Canada by Income Classes**—In this table all returns are classified according to the size of the total income declared. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$1,000 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity and returns filed by non-residents of Canada in respect of income from Canada are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, where an individual was resident in Canada for only a portion of the taxation year he is taxed upon the income earned during his period of residence in Canada with deductions pro-rated according to the same period.

**Table 3—All Canada by Occupational Classes**—The classification of individual taxpayers by occupation is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an employee while only those engaged in practice for profit are listed in their professional capacity. The classification "Other Professionals" includes optometrists, osteopaths, chiropractors, entertainers, veterinarians, authors, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a farmer, business, institution or government body. Employees of educational institutions include only teachers or professors. Employees of private individuals are included under the classification "All Other Employees". Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross.

**Table 4—All Canada by Locality and Income**—In Table 4 all taxpayers are classified according to the address given in their tax return. Cities are defined as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. West Vancouver is an exception to the general rule, as it is segregated from the Vancouver metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a number of cities in each province were covered. Where taxpayers reside outside the specifically covered localities, or where a specified locality has less than 4,000 taxpayers, they have been shown under "All Other Areas" within

the province concerned. An income breakdown appears immediately below the other data for each locality shown in this table.

**Table 5—All Taxpayers by County and Locality**—In this table the number of taxpayers and amounts of income and tax are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown in italics immediately beneath the figure for the county or census division. Thus, the number of taxpayers resident in a particular rural area may be ascertained by deducting the number of taxpayers in the locality from the total number of taxpayers in the county.

**Table 6—All Taxpayers by Income, Marital Status and Dependants**—This table provides a distribution by income of all taxpayers according to marital status for tax purposes and number of dependants. All dependants are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependants. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

**Table 7—Provinces by Income Classes**—In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories are included in the Alberta figures; taxpayers resident in Yukon Territory are grouped with those in British Columbia.

**Table 8—Provinces by Occupational Classes**—The taxpayers for each province are distributed by occupational classes in this table. The occupational classification is as described under Table 3.

**Table 9—Occupational Classes by Income**—This table shows the distribution of taxpayers within each occupational class by \$500 levels of income up to \$5,000; by \$1,000 levels from \$5,000 to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000, and for persons receiving over \$15,000.

**Table 10—Analysis of Gross Income—Canada and Provinces**—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns. In some instances the gross income was not obtainable by the statistical clerks, but in each such case the net was extracted and identified as a "net" for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the



gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance deducted from gross incomes before arriving at net incomes and the amount of capital expenditures during the year have been estimated and shown for each province. Both taxable and non-taxable returns are included.

**Historical Table 1—Yearly Record of all Taxpayers—**  
This table presents overall annual statistics for the taxation years 1941 to 1954 inclusive, together with figures of net national income as published by the Dominion Bureau of Statistics.

**Historical Table 2—All Taxpayers by Income Classes—**  
In this table all taxpayers are distributed by income classes for the taxation years 1941 to 1954 inclusive.

## THE 1954 TAX STRUCTURE

The percentage rate schedule for the 1954 taxation year was slightly lower than that in effect for the 1953 taxation year, with no change in the rate of Old Age Security Tax.

The exemptions from income in respect of marital status and dependants remained the same as in effect the previous year. These are outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowances—\$150.  
Children not eligible for family allowances—\$400.

Other dependants—the amount spent in support up to a maximum of \$150 or \$400, depending upon the family allowance status of the dependant.

### Rates of Tax—1954 (Including Old Age Security Tax)

| Taxable Income   | Tax              |              |          |
|------------------|------------------|--------------|----------|
| \$ 1,000 or less | 17%              |              |          |
| 1,000            | \$ 170 plus 19%  | on next      | \$ 1,000 |
| 2,000            | 360 plus 21%     | on next      | 1,000    |
| 3,000            | 570 plus 19%(1)  | on next      | 1,000    |
| 4,000            | 760 plus 22%     | on next      | 2,000    |
| 6,000            | 1,200 plus 26%   | on next      | 2,000    |
| 8,000            | 1,720 plus 30%   | on next      | 2,000    |
| 10,000           | 2,320 plus 35%   | on next      | 2,000    |
| 12,000           | 3,020 plus 40%   | on next      | 3,000    |
| 15,000           | 4,220 plus 45%   | on next      | 10,000   |
| 25,000           | 8,720 plus 50%   | on next      | 15,000   |
| 40,000           | 16,220 plus 55%  | on next      | 20,000   |
| 60,000           | 27,220 plus 60%  | on next      | 30,000   |
| 90,000           | 45,220 plus 65%  | on next      | 35,000   |
| 125,000          | 67,970 plus 70%  | on next      | 100,000  |
| 225,000          | 137,970 plus 75% | on next      | 175,000  |
| 400,000          | 269,220 plus 80% | on remainder |          |

A surtax of 4% is levied on investment income in excess of \$2,400 or of the amount of personal exemptions, whichever is the greater.

- (1) The 2% drop in tax rate is explained by the fact that the 2% Old Age Security Tax reaches its maximum of \$60 at this point.

**TABLE 1**  
**1954 TAXATION YEAR — CANADA AND PROVINCES**  
**General Statement of All Returns Tabulated**  
(All money figures in thousands of dollars)

| Province                       | Number of Returns | Wages and Salaries | Other Earned Income | Investment Income | Total Income | Total Exemptions and Deductions Claimed | Taxable Income        | Tax Payable |
|--------------------------------|-------------------|--------------------|---------------------|-------------------|--------------|---|-----------------------|-------------|
| <b>TAXABLE RETURNS</b>         |                   |                    |                     |                   |              |   |                       |             |
| Newfoundland . . . . .         | 41,630            | \$ 121,344         | \$ 10,419           | \$ 3,074          | \$ 134,837   | \$ 79,267                               | \$ 55,570             | \$ 10,809   |
| Prince Edward Island . . . . . | 7,130             | 15,820             | 3,902               | 1,413             | 21,135       | 12,544                                  | 8,591                 | 1,691       |
| Nova Scotia . . . . .          | 98,200            | 260,757            | 30,988              | 14,945            | 306,690      | 183,336                                 | 123,354               | 23,406      |
| New Brunswick . . . . .        | 68,690            | 183,928            | 20,337              | 11,171            | 215,436      | 129,036                                 | 86,400                | 16,945      |
| Quebec . . . . .               | 798,490           | 2,298,299          | 285,195             | 151,417           | 2,734,911    | 1,552,815                               | 1,182,096             | 226,557     |
| Ontario . . . . .              | 1,481,920         | 4,361,098          | 578,099             | 254,581           | 5,193,778    | 2,611,092                               | 2,582,686             | 520,324     |
| Manitoba . . . . .             | 167,990           | 462,703            | 65,139              | 21,789            | 549,631      | 300,650                                 | 248,981               | 49,690      |
| Saskatchewan . . . . .         | 128,970           | 306,781            | 89,027              | 17,746            | 413,554      | 227,480                                 | 186,074               | 36,642      |
| Alberta . . . . .              | 224,740           | 611,276            | 111,861             | 32,220            | 755,357      | 390,200                                 | 365,157               | 72,566      |
| British Columbia . . . . .     | 370,940           | 1,093,185          | 154,030             | 68,603            | 1,315,818    | 659,983                                 | 655,835               | 130,354     |
| Yukon . . . . .                | 3,830             | 13,523             | 1,249               | 248               | 15,020       | 5,788                                   | 9,232                 | 1,782       |
| Non-Residents . . . . .        | 17,630            | 41,982             | 5,084               | 3,672             | 50,738       | 18,973                                  | 31,765                | 6,626       |
| Canada . . . . .               | 3,410,160         | 9,770,696          | 1,355,330           | 580,879           | 11,706,905   | 6,171,164                               | 5,535,741             | 1,097,392   |
| <b>NON-TAXABLE RETURNS</b>     |                   |                    |                     |                   |              |   |                       |             |
| Newfoundland . . . . .         | 30,080            | \$ 34,470          | \$ 2,584            | \$ 422            | \$ 37,476    | \$ 59,130                               | <b>Not Applicable</b> |             |
| Prince Edward Island . . . . . | 6,930             | 5,623              | 2,597               | 378               | 8,598        | 13,640                                  |                       |             |
| Nova Scotia . . . . .          | 61,960            | 68,993             | 10,944              | 1,805             | 81,742       | 116,817                                 |                       |             |
| New Brunswick . . . . .        | 53,380            | 55,091             | 9,854               | 1,415             | 66,360       | 99,052                                  |                       |             |
| Quebec . . . . .               | 389,940           | 439,525            | 56,103              | 17,313            | 512,941      | 709,998                                 |                       |             |
| Ontario . . . . .              | 438,140           | 380,783            | 106,387             | 28,757            | 515,927      | 756,277                                 |                       |             |
| Manitoba . . . . .             | 81,530            | 60,530             | 21,786              | 5,034             | 87,350       | 148,229                                 |                       |             |
| Saskatchewan . . . . .         | 100,500           | 47,161             | 47,765              | 8,103             | 103,029      | 196,307                                 |                       |             |
| Alberta . . . . .              | 110,800           | 69,314             | 44,125              | 7,285             | 120,724      | 205,441                                 |                       |             |
| British Columbia . . . . .     | 114,450           | 95,818             | 30,452              | 9,099             | 135,369      | 199,069                                 |                       |             |
| Yukon . . . . .                | 820               | 733                | <i>151</i>          | 9                 | 591          | 1,301                                   |                       |             |
| Non-Residents . . . . .        | 4,720             | 3,369              | <i>1,440</i>        | 122               | 2,051        | 6,377                                   |                       |             |
| Canada . . . . .               | 1,393,250         | 1,261,410          | 331,006             | 79,742            | 1,672,158    | 2,511,638                               |                       |             |
| <b>ALL RETURNS</b>             |                   |                    |                     |                   |              |   |                       |             |
| Newfoundland . . . . .         | 71,710            | \$ 155,814         | \$ 13,003           | \$ 3,496          | \$ 172,313   | <b>Not Applicable</b>                   |                       |             |
| Prince Edward Island . . . . . | 14,060            | 21,443             | 6,499               | 1,791             | 29,733       |   |                       |             |
| Nova Scotia . . . . .          | 160,160           | 329,750            | 41,932              | 16,750            | 388,432      |   |                       |             |
| New Brunswick . . . . .        | 122,070           | 239,019            | 30,191              | 12,586            | 281,796      |   |                       |             |
| Quebec . . . . .               | 1,188,430         | 2,737,824          | 341,298             | 168,730           | 3,247,852    |   |                       |             |
| Ontario . . . . .              | 1,920,060         | 4,741,881          | 684,486             | 283,338           | 5,709,705    |   |                       |             |
| Manitoba . . . . .             | 249,520           | 523,233            | 86,925              | 26,823            | 636,981      |   |                       |             |
| Saskatchewan . . . . .         | 229,470           | 353,942            | 136,792             | 25,849            | 516,583      |   |                       |             |
| Alberta . . . . .              | 335,540           | 680,590            | 155,986             | 39,505            | 876,081      |   |                       |             |
| British Columbia . . . . .     | 485,390           | 1,189,003          | 184,482             | 77,702            | 1,451,187    |   |                       |             |
| Yukon . . . . .                | 4,650             | 14,256             | 1,098               | 257               | 15,611       |   |                       |             |
| Non-Residents . . . . .        | 22,350            | 45,351             | 3,644               | 3,794             | 52,789       |   |                       |             |
| Canada . . . . .               | 4,803,410         | 11,032,106         | 1,686,336           | 660,621           | 13,379,063   |   |                       |             |

Bold italic figures denote net loss.

**TABLE 2**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |   | Under \$1,000   |                |                         |                         |                         |                         |                         |
|----|---|---|----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|    |   | Net<br>Loss   | Under<br>\$100 | \$100<br>under<br>\$200 | \$200<br>under<br>\$300 | \$300<br>under<br>\$400 | \$400<br>under<br>\$500 | \$500<br>under<br>\$600 |
| 1  | Number of <b>Taxable</b> Returns.....               |   |                |                         |                         |                         |                         |                         |
|    | <b>Sources of Income</b>                            |   |                |                         |                         |                         |                         |                         |
| 2  | Wages and Salaries.....                             |   |                |                         |                         |                         |                         |                         |
| 3  | Business Income.....                                |   |                |                         |                         |                         |                         |                         |
| 4  | Professional Income.....                            |   |                |                         |                         |                         |                         |                         |
| 5  | Commission Income.....                              |   |                |                         |                         |                         |                         |                         |
| 6  | Farm or Fishing Income.....                         |   |                |                         |                         |                         |                         |                         |
| 7  | Old Age Pension Income.....                         |   |                |                         |                         |                         |                         |                         |
| 8  | Other Earned Income.....                            |   |                |                         |                         |                         |                         |                         |
| 9  | Total-Earned Income Assessed.....                   |   |                |                         |                         |                         |                         |                         |
| 10 | Dividends.....                                      |   |                |                         |                         |                         |                         |                         |
| 11 | Bond and Bank Interest.....                         |   |                |                         |                         |                         |                         |                         |
| 12 | Rental Income.....                                  |   |                |                         |                         |                         |                         |                         |
| 13 | Mortgage Interest.....                              |   |                |                         |                         |                         |                         |                         |
| 14 | Annuity Income.....                                 |   |                |                         |                         |                         |                         |                         |
| 15 | Estate Income.....                                  |   |                |                         |                         |                         |                         |                         |
| 16 | Other Investment Income.....                        |   |                |                         |                         |                         |                         |                         |
|    |   | <b>Taxable Status Not Carried Below<br/>\$1,000 Level</b> |                |                         |                         |                         |                         |                         |
| 17 | Total-Investment Income Assessed.....               |   |                |                         |                         |                         |                         |                         |
| 18 | <b>Total Income Assessed</b> .....                  |   |                |                         |                         |                         |                         |                         |
|    | <b>Exemptions and Deductions Allowed</b>            |   |                |                         |                         |                         |                         |                         |
| 19 | Personal Exemptions.....                            |   |                |                         |                         |                         |                         |                         |
| 20 | Pension Fund Deductions.....                        |   |                |                         |                         |                         |                         |                         |
| 21 | Union Dues.....                                     |   |                |                         |                         |                         |                         |                         |
| 22 | Donations.....                                      |   |                |                         |                         |                         |                         |                         |
| 23 | Medical Expenses.....                               |   |                |                         |                         |                         |                         |                         |
| 24 | Other Deductions.....                               |   |                |                         |                         |                         |                         |                         |
| 25 | <b>Total Exemptions and Deductions Allowed</b>      |   |                |                         |                         |                         |                         |                         |
| 26 | <b>Net Taxable Income Assessed</b> .....            |   |                |                         |                         |                         |                         |                         |
| 27 | <b>Tax Payable</b> .....                            |   |                |                         |                         |                         |                         |                         |
| 1  | Number of <b>Non-Taxable</b> Returns.....           | 33,110  | 30,230         | 42,520                  | 54,710                  | 59,810                  | 65,650                  | 67,580                  |
|    | <b>Sources of Income</b>                            |   |                |                         |                         |                         |                         |                         |
| 2  | Wages and Salaries.....                             | \$ 2,427  | \$ 1,446       | \$ 5,537                | \$ 11,805               | \$ 17,985               | \$ 24,499               | \$ 30,548               |
| 3  | Business Income.....                                | 22,297  | 87             | 66                      | 212                     | 252                     | 639                     | 1,722                   |
| 4  | Professional Income.....                            | 45  | 3              | 8                       | 125                     | 54                      | 40                      | 43                      |
| 5  | Commission Income.....                              | 12  | 45             | 37                      | 70                      | 59                      | 58                      | 106                     |
| 6  | Farm or Fishing Income.....                         | 19,549  | 210            | 167                     | 549                     | 1,285                   | 1,976                   | 2,628                   |
| 7  | Old Age Pension Income.....                         | 372   | 74             | 49                      | 79                      | 145                     | 934                     | 703                     |
| 8  | Other Earned Income.....                            | 161   | 8              | 25                      | 19                      | 27                      | 32                      | 81                      |
| 9  | Total-Earned Income Assessed.....                   | 38,829  | 1,279          | 5,889                   | 12,859                  | 19,807                  | 28,178                  | 35,831                  |
| 10 | Dividends.....                                      | 310   | 29             | 129                     | 125                     | 155                     | 251                     | 264                     |
| 11 | Bond and Bank Interest.....                         | 722   | 111            | 208                     | 243                     | 361                     | 347                     | 499                     |
| 12 | Rental Income.....                                  | 335   | 31             | 67                      | 193                     | 311                     | 337                     | 463                     |
| 13 | Mortgage Interest.....                              | 495   | 18             | 30                      | 75                      | 46                      | 80                      | 155                     |
| 14 | Annuity Income.....                                 | 6   | 1              | 1                       | 15                      | 7                       | 41                      | 28                      |
| 15 | Estate Income.....                                  | 51  | 36             | 12                      | 61                      | 61                      | 46                      | 83                      |
| 16 | Other Investment Income.....                        | 146   | 22             | 27                      | 36                      | 36                      | 44                      | 56                      |
| 17 | Total-Investment Income Assessed.....               | 1,395   | 248            | 474                     | 748                     | 977                     | 1,146                   | 1,548                   |
| 18 | <b>Total Income Assessed</b> .....                  | 37,434  | 1,527          | 6,363                   | 13,607                  | 20,784                  | 29,324                  | 37,379                  |
| 19 | <b>Total Exemptions and Deductions Allowed</b> .... | 63,393  | 38,004         | 48,956                  | 63,882                  | 71,066                  | 79,940                  | 83,261                  |

Bold italic figures denote net loss.



**TABLE 2 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
by Income Classes**

(All money figures in thousands of dollars)

| Under \$1,000—(Concluded)                         |                         |                         |                           |                            | \$1,000 under \$2,000       |                             |                             |                             |                             |                             |                             |    |  |
|---|-------------------------|-------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----|--|
| \$600<br>under<br>\$700                           | \$700<br>under<br>\$800 | \$800<br>under<br>\$900 | \$900<br>under<br>\$1,000 | Total*<br>under<br>\$1,000 | \$1,000<br>under<br>\$1,100 | \$1,100<br>under<br>\$1,200 | \$1,200<br>under<br>\$1,300 | \$1,300<br>under<br>\$1,400 | \$1,400<br>under<br>\$1,500 | \$1,500<br>under<br>\$1,600 | \$1,600<br>under<br>\$1,700 |    |  |
|   |                         |                         |                           | 29,780                     | 52,170                      | 64,630                      | 70,410                      | 69,840                      | 70,320                      | 75,420                      | 76,180                      | 1  |  |
|   |                         |                         |                           | \$ 16,766                  | \$ 50,785                   | \$ 68,822                   | \$ 81,964                   | \$ 88,006                   | \$ 95,877                   | \$ 108,994                  | \$ 116,271                  | 2  |  |
|   |                         |                         |                           | 88                         | 1,520                       | 1,936                       | 2,052                       | 2,118                       | 2,188                       | 2,322                       | 2,665                       | 3  |  |
|   |                         |                         |                           | 51                         | 183                         | 219                         | 312                         | 339                         | 418                         | 467                         | 569                         | 4  |  |
|   |                         |                         |                           | 52                         | 250                         | 412                         | 406                         | 366                         | 280                         | 536                         | 499                         | 5  |  |
|   |                         |                         |                           | 80                         | 869                         | 834                         | 955                         | 922                         | 785                         | 1,056                       | 872                         | 6  |  |
|   |                         |                         |                           | 6                          | 24                          | 16                          | 21                          | 17                          | 15                          | 500                         | 763                         | 7  |  |
|   |                         |                         |                           | 25                         | 18                          | 16                          | 18                          | 49                          | 87                          | 28                          | 30                          | 8  |  |
|   |                         |                         |                           | 17,068                     | 53,649                      | 72,255                      | 85,728                      | 91,817                      | 99,650                      | 113,903                     | 121,669                     | 9  |  |
|   |                         |                         |                           | 151                        | 267                         | 458                         | 356                         | 467                         | 489                         | 692                         | 957                         | 10 |  |
|   |                         |                         |                           | 328                        | 294                         | 468                         | 530                         | 548                         | 471                         | 735                         | 1,010                       | 11 |  |
|   |                         |                         |                           | 643                        | 382                         | 486                         | 553                         | 546                         | 533                         | 624                         | 893                         | 12 |  |
|   |                         |                         |                           | 83                         | 94                          | 107                         | 131                         | 237                         | 133                         | 171                         | 272                         | 13 |  |
|   |                         |                         |                           | 21                         | 28                          | 42                          | 29                          | 31                          | 47                          | 129                         | 127                         | 14 |  |
|   |                         |                         |                           | 51                         | 167                         | 246                         | 182                         | 200                         | 287                         | 332                         | 349                         | 15 |  |
|   |                         |                         |                           | 17                         | 40                          | 35                          | 110                         | 42                          | 76                          | 79                          | 79                          | 16 |  |
| Taxable Status Not Carried Below<br>\$1,000 Level |                         |                         |                           |                            |                             |                             |                             |                             |                             |                             |                             |    |  |
|   |                         |                         |                           | 1,294                      | 1,272                       | 1,842                       | 1,891                       | 2,071                       | 2,036                       | 2,762                       | 3,687                       | 17 |  |
|   |                         |                         |                           | 18,362                     | 54,921                      | 74,097                      | 87,619                      | 93,888                      | 101,686                     | 116,665                     | 125,356                     | 18 |  |
|   |                         |                         |                           | 11,670                     | 50,728                      | 63,502                      | 69,589                      | 69,540                      | 70,717                      | 77,367                      | 79,027                      | 19 |  |
|   |                         |                         |                           | 53                         | 63                          | 145                         | 222                         | 274                         | 306                         | 459                         | 592                         | 20 |  |
|   |                         |                         |                           | 19                         | 49                          | 109                         | 149                         | 168                         | 178                         | 217                         | 230                         | 21 |  |
|   |                         |                         |                           | 41                         | 151                         | 1,216                       | 1,702                       | 1,834                       | 1,974                       | 2,131                       | 2,276                       | 22 |  |
|   |                         |                         |                           | 22                         | 58                          | 206                         | 390                         | 486                         | 658                         | 803                         | 861                         | 23 |  |
|   |                         |                         |                           | 250                        | 53                          | 103                         | 95                          | 80                          | 177                         | 209                         | 172                         | 24 |  |
|   |                         |                         |                           | 12,055                     | 51,102                      | 65,281                      | 72,147                      | 72,382                      | 74,010                      | 81,186                      | 83,158                      | 25 |  |
|   |                         |                         |                           | 6,307                      | 3,819                       | 8,816                       | 15,472                      | 21,506                      | 27,676                      | 35,479                      | 42,198                      | 26 |  |
|   |                         |                         |                           | 1,206                      | 638                         | 1,523                       | 2,620                       | 3,626                       | 4,670                       | 5,981                       | 7,090                       | 27 |  |
| 72,530  | 77,720                  | 85,990                  | 98,760                    | 688,610                    | 52,610                      | 37,310                      | 37,050                      | 39,960                      | 39,710                      | 39,680                      | 39,180                      | 1  |  |
| \$ 38,934   | \$ 47,613               | \$ 59,468               | \$ 74,208                 | \$ 314,470                 | \$ 39,574                   | \$ 28,830                   | \$ 30,601                   | \$ 35,454                   | \$ 37,819                   | \$ 41,043                   | \$ 44,514                   | 2  |  |
| 1,453   | 2,385                   | 2,762                   | 5,471                     | 7,421                      | 3,455                       | 2,294                       | 3,441                       | 5,018                       | 4,509                       | 5,565                       | 6,127                       | 3  |  |
| 51  | 104                     | 183                     | 423                       | 1,080                      | 269                         | 153                         | 139                         | 141                         | 162                         | 196                         | 309                         | 4  |  |
| 163   | 312                     | 374                     | 716                       | 1,952                      | 386                         | 336                         | 420                         | 412                         | 596                         | 731                         | 618                         | 5  |  |
| 3,444   | 4,189                   | 5,467                   | 6,809                     | 6,755                      | 6,059                       | 5,892                       | 6,419                       | 7,673                       | 7,438                       | 7,894                       | 8,240                       | 6  |  |
| 849   | 1,054                   | 1,125                   | 1,327                     | 6,711                      | 1,414                       | 1,603                       | 1,723                       | 1,700                       | 2,038                       | 1,411                       | 1,071                       | 7  |  |
| 46  | 56                      | 70                      | 185                       | 711                        | 98                          | 93                          | 94                          | 110                         | 113                         | 101                         | 109                         | 8  |  |
| 44,940  | 55,713                  | 69,449                  | 89,139                    | 324,258                    | 51,255                      | 39,201                      | 42,837                      | 50,508                      | 52,675                      | 56,941                      | 60,988                      | 9  |  |
| 272   | 433                     | 716                     | 783                       | 3,468                      | 1,113                       | 465                         | 570                         | 605                         | 623                         | 603                         | 418                         | 10 |  |
| 568   | 698                     | 909                     | 1,105                     | 5,770                      | 1,010                       | 1,040                       | 946                         | 1,116                       | 1,177                       | 1,099                       | 883                         | 11 |  |
| 675   | 957                     | 1,023                   | 1,670                     | 5,392                      | 1,221                       | 1,329                       | 1,213                       | 1,378                       | 1,841                       | 1,986                       | 1,543                       | 12 |  |
| 180   | 261                     | 274                     | 392                       | 2,006                      | 242                         | 245                         | 251                         | 413                         | 354                         | 283                         | 311                         | 13 |  |
| 46  | 61                      | 82                      | 111                       | 399                        | 142                         | 102                         | 133                         | 183                         | 173                         | 99                          | 143                         | 14 |  |
| 140   | 131                     | 136                     | 252                       | 1,008                      | 162                         | 140                         | 171                         | 204                         | 372                         | 209                         | 117                         | 15 |  |
| 43  | 95                      | 112                     | 198                       | 813                        | 69                          | 100                         | 87                          | 149                         | 182                         | 71                          | 94                          | 16 |  |
| 1,924   | 2,636                   | 3,252                   | 4,511                     | 18,856                     | 3,959                       | 3,421                       | 3,371                       | 4,048                       | 4,722                       | 4,350                       | 3,509                       | 17 |  |
| 46,864  | 58,349                  | 72,701                  | 93,650                    | 343,114                    | 55,214                      | 42,622                      | 46,208                      | 54,556                      | 57,397                      | 61,291                      | 64,497                      | 18 |  |
| 91,278  | 98,465                  | 110,035                 | 125,745                   | 874,025                    | 85,843                      | 72,234                      | 75,342                      | 83,093                      | 83,849                      | 86,041                      | 87,298                      | 19 |  |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.

**TABLE 2 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
by Income Classes**

(All money figures in thousands of dollars)

|    |  | \$1,000 under \$2,000 (Concluded) |                             |                             |                                      | \$2,000 under \$3,000       |                             |                             |
|----|--|-----------------------------------|-----------------------------|-----------------------------|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|
|    |  | \$1,700<br>under<br>\$1,800       | \$1,800<br>under<br>\$1,900 | \$1,900<br>under<br>\$2,000 | Total<br>\$1,000<br>under<br>\$2,000 | \$2,000<br>under<br>\$2,100 | \$2,100<br>under<br>\$2,200 | \$2,200<br>under<br>\$2,300 |
| 1  | Number of <b>Taxable</b> Returns . . . . .               | 77,210                            | 79,650                      | 74,430                      | 710,260                              | 84,790                      | 84,500                      | 86,470                      |
|    | <b>Sources of Income</b>                                 |                                   |                             |                             |                                      |                             |                             |                             |
| 2  | Wages and Salaries . . . . .                             | \$ 125,623                        | \$ 137,129                  | \$ 135,344                  | \$1,008,815                          | \$ 160,430                  | \$ 166,302                  | \$ 177,086                  |
| 3  | Business Income . . . . .                                | 2,347                             | 2,567                       | 2,501                       | 22,216                               | 4,781                       | 5,414                       | 7,154                       |
| 4  | Professional Income . . . . .                            | 361                               | 427                         | 409                         | 3,702                                | 854                         | 664                         | 618                         |
| 5  | Commission Income . . . . .                              | 518                               | 519                         | 740                         | 4,527                                | 950                         | 1,474                       | 1,323                       |
| 6  | Farm or Fishing Income . . . . .                         | 885                               | 1,080                       | 872                         | 9,130                                | 1,233                       | 1,756                       | 2,333                       |
| 7  | Old Age Pension Income . . . . .                         | 866                               | 745                         | 753                         | 3,719                                | 798                         | 657                         | 666                         |
| 8  | Other Earned Income . . . . .                            | 22                                | 68                          | 65                          | 402                                  | 75                          | 63                          | 71                          |
| 9  | Total-Earned Income Assessed . . . . .                   | 130,622                           | 142,535                     | 140,684                     | 1,052,511                            | 169,121                     | 176,330                     | 189,251                     |
| 10 | Dividends . . . . .                                      | 1,135                             | 1,101                       | 1,215                       | 7,137                                | 1,137                       | 1,206                       | 1,190                       |
| 11 | Bond and Bank Interest . . . . .                         | 990                               | 1,018                       | 1,026                       | 7,091                                | 1,164                       | 1,298                       | 1,245                       |
| 12 | Rental Income . . . . .                                  | 1,107                             | 1,054                       | 1,086                       | 7,266                                | 933                         | 1,212                       | 1,198                       |
| 13 | Mortgage Interest . . . . .                              | 296                               | 228                         | 296                         | 1,965                                | 504                         | 418                         | 519                         |
| 14 | Annuity Income . . . . .                                 | 133                               | 152                         | 111                         | 829                                  | 117                         | 75                          | 165                         |
| 15 | Estate Income . . . . .                                  | 459                               | 561                         | 484                         | 3,266                                | 427                         | 509                         | 376                         |
| 16 | Other Investment Income . . . . .                        | 84                                | 196                         | 83                          | 823                                  | 159                         | 172                         | 200                         |
| 17 | Total-Investment Income Assessed . . . . .               | 4,204                             | 4,310                       | 4,301                       | 28,377                               | 4,441                       | 4,890                       | 4,893                       |
| 18 | <b>Total Income Assessed</b> . . . . .                   | 134,826                           | 146,845                     | 144,985                     | 1,080,888                            | 173,562                     | 181,220                     | 194,144                     |
|    | <b>Exemptions and Deductions Allowed</b>                 |                                   |                             |                             |                                      |                             |                             |                             |
| 19 | Personal Exemptions . . . . .                            | 81,048                            | 84,061                      | 79,208                      | 724,788                              | 98,452                      | 104,125                     | 112,497                     |
| 20 | Pension Fund Deductions . . . . .                        | 762                               | 1,070                       | 1,369                       | 5,261                                | 1,335                       | 1,512                       | 1,793                       |
| 21 | Union Dues . . . . .                                     | 279                               | 281                         | 302                         | 1,961                                | 371                         | 380                         | 440                         |
| 22 | Donations . . . . .                                      | 2,473                             | 2,653                       | 2,539                       | 18,950                               | 2,817                       | 2,737                       | 2,986                       |
| 23 | Medical Expenses . . . . .                               | 809                               | 982                         | 1,038                       | 6,292                                | 1,106                       | 1,109                       | 1,151                       |
| 24 | Other Deductions . . . . .                               | 221                               | 228                         | 171                         | 1,510                                | 285                         | 310                         | 247                         |
| 25 | <b>Total Exemptions and Deductions Allowed</b> . . . . . | 85,592                            | 89,275                      | 84,627                      | 758,762                              | 104,366                     | 110,173                     | 119,114                     |
| 26 | <b>Net Taxable Income Assessed</b> . . . . .             | 49,234                            | 57,570                      | 60,358                      | 322,126                              | 69,196                      | 71,047                      | 75,030                      |
| 27 | <b>Tax Payable</b> . . . . .                             | 8,242                             | 9,608                       | 10,062                      | 54,060                               | 11,516                      | 11,884                      | 12,661                      |
| 1  | Number of <b>Non-Taxable</b> Returns . . . . .           | 42,220                            | 46,250                      | 48,970                      | 422,940                              | 43,870                      | 41,000                      | 36,480                      |
|    | <b>Sources of Income</b>                                 |                                   |                             |                             |                                      |                             |                             |                             |
| 2  | Wages and Salaries . . . . .                             | \$ 51,829                         | \$ 59,437                   | \$ 64,042                   | \$ 433,144                           | \$ 61,327                   | \$ 60,519                   | \$ 56,425                   |
| 3  | Business Income . . . . .                                | 7,345                             | 9,980                       | 13,867                      | 61,602                               | 12,115                      | 13,677                      | 11,453                      |
| 4  | Professional Income . . . . .                            | 216                               | 170                         | 231                         | 1,987                                | 448                         | 276                         | 179                         |
| 5  | Commission Income . . . . .                              | 960                               | 1,337                       | 1,203                       | 6,998                                | 1,550                       | 1,198                       | 1,712                       |
| 6  | Farm or Fishing Income . . . . .                         | 8,805                             | 9,729                       | 10,931                      | 79,080                               | 9,373                       | 8,806                       | 7,931                       |
| 7  | Old Age Pension Income . . . . .                         | 1,029                             | 926                         | 859                         | 13,774                               | 839                         | 826                         | 827                         |
| 8  | Other Earned Income . . . . .                            | 82                                | 161                         | 182                         | 1,142                                | 237                         | 123                         | 136                         |
| 9  | Total-Earned Income Assessed . . . . .                   | 70,266                            | 81,740                      | 91,315                      | 597,727                              | 85,889                      | 85,425                      | 78,663                      |
| 10 | Dividends . . . . .                                      | 477                               | 362                         | 355                         | 5,591                                | 354                         | 302                         | 321                         |
| 11 | Bond and Bank Interest . . . . .                         | 657                               | 737                         | 818                         | 9,482                                | 732                         | 570                         | 517                         |
| 12 | Rental Income . . . . .                                  | 1,438                             | 1,537                       | 2,042                       | 15,528                               | 1,875                       | 1,541                       | 1,518                       |
| 13 | Mortgage Interest . . . . .                              | 432                               | 491                         | 369                         | 3,391                                | 448                         | 317                         | 481                         |
| 14 | Annuity Income . . . . .                                 | 93                                | 45                          | 95                          | 1,207                                | 39                          | 121                         | 86                          |
| 15 | Estate Income . . . . .                                  | 102                               | 136                         | 160                         | 1,774                                | 161                         | 134                         | 132                         |
| 16 | Other Investment Income . . . . .                        | 161                               | 117                         | 171                         | 1,201                                | 167                         | 83                          | 138                         |
| 17 | Total-Investment Income Assessed . . . . .               | 3,360                             | 3,425                       | 4,010                       | 38,174                               | 3,776                       | 3,068                       | 3,193                       |
| 18 | <b>Total Income Assessed</b> . . . . .                   | 73,626                            | 85,165                      | 95,325                      | 635,901                              | 89,665                      | 88,493                      | 81,856                      |
| 19 | <b>Total Exemptions and Deductions Allowed</b> . . . . . | 94,479                            | 103,718                     | 110,883                     | 882,780                              | 102,603                     | 98,382                      | 90,104                      |

\*Money figures may not add to total due to rounding.



**TABLE 2 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**

(All money figures in thousands of dollars)

| \$2,000 under \$3,000—(Concluded) |                             |                             |                             |                             |                             |                             |                                       | \$3,000 under \$4,000       |                             |                             |    |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|----|
| \$2,300<br>under<br>\$2,400       | \$2,400<br>under<br>\$2,500 | \$2,500<br>under<br>\$2,600 | \$2,600<br>under<br>\$2,700 | \$2,700<br>under<br>\$2,800 | \$2,800<br>under<br>\$2,900 | \$2,900<br>under<br>\$3,000 | Total*<br>\$2,000<br>under<br>\$3,000 | \$3,000<br>under<br>\$3,100 | \$3,100<br>under<br>\$3,200 | \$3,200<br>under<br>\$3,300 |    |
| 92,000                            | 97,300                      | 101,520                     | 107,620                     | 110,750                     | 108,610                     | 106,570                     | 980,130                               | 110,990                     | 109,460                     | 104,670                     | 1  |
| \$ 196,035                        | \$ 216,274                  | \$ 235,692                  | \$ 259,419                  | \$ 277,172                  | \$ 282,229                  | \$ 287,386                  | \$ 2,258,027                          | \$ 307,887                  | \$ 318,639                  | \$ 313,376                  | 2  |
| 9,046                             | 10,372                      | 10,460                      | 10,872                      | 12,748                      | 12,304                      | 11,678                      | 94,827                                | 14,260                      | 12,298                      | 12,126                      | 3  |
| 423                               | 741                         | 904                         | 1,018                       | 680                         | 1,038                       | 820                         | 7,762                                 | 936                         | 891                         | 1,154                       | 4  |
| 1,611                             | 2,226                       | 2,062                       | 2,614                       | 2,917                       | 2,995                       | 3,494                       | 21,666                                | 3,642                       | 3,032                       | 3,613                       | 5  |
| 2,910                             | 2,810                       | 3,179                       | 3,802                       | 3,614                       | 3,899                       | 3,791                       | 29,328                                | 3,769                       | 3,115                       | 3,138                       | 6  |
| 691                               | 641                         | 840                         | 998                         | 1,008                       | 992                         | 847                         | 8,138                                 | 867                         | 855                         | 728                         | 7  |
| 137                               | 90                          | 78                          | 126                         | 93                          | 116                         | 80                          | 930                                   | 147                         | 104                         | 129                         | 8  |
| 210,853                           | 233,154                     | 253,215                     | 278,849                     | 298,232                     | 303,573                     | 308,096                     | 2,420,678                             | 331,508                     | 338,934                     | 334,264                     | 9  |
| 1,222                             | 1,182                       | 1,129                       | 1,373                       | 1,372                       | 1,423                       | 1,501                       | 12,733                                | 1,919                       | 1,411                       | 1,574                       | 10 |
| 1,150                             | 1,330                       | 1,365                       | 1,312                       | 1,474                       | 1,304                       | 1,290                       | 12,933                                | 1,527                       | 1,335                       | 1,224                       | 11 |
| 1,259                             | 1,192                       | 1,456                       | 1,434                       | 1,453                       | 1,419                       | 1,508                       | 13,062                                | 1,418                       | 1,313                       | 1,715                       | 12 |
| 457                               | 416                         | 499                         | 731                         | 550                         | 612                         | 522                         | 5,227                                 | 571                         | 622                         | 514                         | 13 |
| 128                               | 84                          | 183                         | 155                         | 88                          | 104                         | 162                         | 1,261                                 | 188                         | 100                         | 177                         | 14 |
| 542                               | 420                         | 571                         | 452                         | 561                         | 478                         | 529                         | 4,865                                 | 525                         | 333                         | 507                         | 15 |
| 241                               | 200                         | 176                         | 251                         | 305                         | 138                         | 276                         | 2,118                                 | 284                         | 200                         | 178                         | 16 |
| 4,999                             | 4,824                       | 5,379                       | 5,708                       | 5,803                       | 5,478                       | 5,788                       | 52,199                                | 6,432                       | 5,314                       | 5,889                       | 17 |
| 215,852                           | 237,978                     | 258,594                     | 284,557                     | 304,035                     | 309,051                     | 313,884                     | 2,472,877                             | 337,940                     | 344,248                     | 340,153                     | 18 |
| 128,994                           | 141,875                     | 156,424                     | 175,811                     | 184,212                     | 186,175                     | 189,319                     | 1,477,884                             | 200,958                     | 203,214                     | 196,733                     | 19 |
| 1,990                             | 2,778                       | 3,508                       | 3,221                       | 4,883                       | 4,588                       | 4,683                       | 30,291                                | 5,851                       | 5,496                       | 5,610                       | 20 |
| 499                               | 578                         | 703                         | 788                         | 876                         | 970                         | 1,012                       | 6,617                                 | 1,148                       | 1,218                       | 1,248                       | 21 |
| 3,517                             | 3,666                       | 4,178                       | 4,933                       | 5,215                       | 5,552                       | 5,492                       | 41,093                                | 6,207                       | 6,322                       | 6,675                       | 22 |
| 1,377                             | 1,593                       | 1,869                       | 2,201                       | 2,624                       | 2,636                       | 3,119                       | 18,786                                | 3,418                       | 3,580                       | 3,618                       | 23 |
| 265                               | 389                         | 467                         | 552                         | 519                         | 631                         | 670                         | 4,335                                 | 893                         | 848                         | 728                         | 24 |
| 136,642                           | 150,879                     | 167,149                     | 187,506                     | 198,329                     | 200,552                     | 204,295                     | 1,579,006                             | 218,475                     | 220,678                     | 214,612                     | 25 |
| 79,210                            | 87,099                      | 91,445                      | 97,051                      | 105,706                     | 108,499                     | 109,589                     | 893,871                               | 119,465                     | 123,570                     | 125,541                     | 26 |
| 13,417                            | 14,822                      | 15,629                      | 16,642                      | 18,144                      | 18,614                      | 18,833                      | 152,162                               | 20,513                      | 21,367                      | 21,799                      | 27 |
| 30,900                            | 28,270                      | 21,670                      | 16,940                      | 14,400                      | 10,280                      | 7,850                       | 251,660                               | 7,070                       | 5,600                       | 4,600                       | 1  |
| \$ 49,287                         | \$ 50,700                   | \$ 41,762                   | \$ 35,146                   | \$ 32,244                   | \$ 23,445                   | \$ 19,078                   | \$ 429,933                            | \$ 18,453                   | \$ 15,000                   | \$ 12,004                   | 2  |
| 10,374                            | 8,776                       | 6,267                       | 4,313                       | 3,593                       | 2,915                       | 2,073                       | 75,557                                | 1,399                       | 1,221                       | 791                         | 3  |
| 362                               | 201                         | 169                         | 138                         | 108                         | 109                         | 47                          | 2,037                                 | 162                         | 75                          | —                           | 4  |
| 1,337                             | 1,248                       | 683                         | 707                         | 457                         | 461                         | 226                         | 9,579                                 | 225                         | 231                         | 203                         | 5  |
| 6,944                             | 5,020                       | 4,247                       | 3,012                       | 1,887                       | 1,561                       | 1,078                       | 49,859                                | 562                         | 512                         | 875                         | 6  |
| 756                               | 635                         | 407                         | 224                         | 144                         | 141                         | 68                          | 4,866                                 | 91                          | 56                          | 25                          | 7  |
| 100                               | 69                          | 83                          | 25                          | 48                          | 40                          | 25                          | 887                                   | 9                           | 15                          | 1                           | 8  |
| 69,160                            | 66,649                      | 53,618                      | 43,565                      | 38,481                      | 28,672                      | 22,595                      | 572,718                               | 20,901                      | 17,110                      | 13,899                      | 9  |
| 404                               | 266                         | 124                         | 181                         | 74                          | 65                          | 30                          | 2,122                                 | 64                          | 68                          | 6                           | 10 |
| 672                               | 504                         | 295                         | 204                         | 82                          | 122                         | 71                          | 3,769                                 | 77                          | 65                          | 16                          | 11 |
| 1,543                             | 1,012                       | 768                         | 546                         | 560                         | 284                         | 272                         | 9,919                                 | 236                         | 193                         | 227                         | 12 |
| 321                               | 306                         | 208                         | 111                         | 109                         | 52                          | 38                          | 2,391                                 | 62                          | 73                          | 32                          | 13 |
| 31                                | 76                          | 7                           | —                           | 60                          | 20                          | 7                           | 448                                   | 17                          | 2                           | 9                           | 14 |
| 96                                | 91                          | 29                          | 48                          | 34                          | 3                           | 57                          | 784                                   | 3                           | 25                          | —                           | 15 |
| 111                               | 40                          | 52                          | 14                          | 27                          | 23                          | 5                           | 658                                   | 1                           | 2                           | —                           | 16 |
| 3,178                             | 2,295                       | 1,483                       | 1,104                       | 946                         | 569                         | 480                         | 20,091                                | 460                         | 428                         | 290                         | 17 |
| 72,338                            | 68,944                      | 55,101                      | 44,669                      | 39,427                      | 29,241                      | 23,075                      | 592,809                               | 21,361                      | 17,538                      | 14,189                      | 18 |
| 78,606                            | 74,327                      | 59,232                      | 47,835                      | 42,032                      | 31,178                      | 24,563                      | 648,861                               | 22,778                      | 18,604                      | 15,069                      | 19 |

\*Money figures may not add to total due to rounding.



**TABLE 2 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |   | \$3,000 under \$4,000 (Continued) |                             |   |                             |                             |                             |                             |
|----|---|-----------------------------------|-----------------------------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|    |   | \$3,300<br>under<br>\$3,400       | \$3,400<br>under<br>\$3,500 | \$3,500<br>under<br>\$3,600                                     | \$3,600<br>under<br>\$3,700 | \$3,700<br>under<br>\$3,800 | \$3,800<br>under<br>\$3,900 | \$3,900<br>under<br>\$4,000 |
| 1  | Number of <b>Taxable</b> Returns.....               | 102,450                           | 97,690                      | 90,560  | 87,790                      | 77,340                      | 69,600                      | 65,680                      |
|    | <b>Sources of Income</b>                            |                                   |                             |   |                             |                             |                             |                             |
| 2  | Wages and Salaries.....                             | \$ 316,615                        | \$ 311,244                  | \$ 295,321  | \$ 295,402                  | \$ 265,455                  | \$ 244,498                  | \$ 235,872                  |
| 3  | Business Income.....                                | 12,381                            | 11,319                      | 11,556  | 11,033                      | 9,941                       | 10,548                      | 10,818                      |
| 4  | Professional Income.....                            | 1,141                             | 973                         | 1,173   | 1,066                       | 1,431                       | 936                         | 678                         |
| 5  | Commission Income.....                              | 3,174                             | 3,562                       | 4,463   | 3,331                       | 3,296                       | 3,436                       | 3,669                       |
| 6  | Farm or Fishing Income.....                         | 3,127                             | 2,665                       | 2,359   | 2,600                       | 3,059                       | 2,903                       | 2,205                       |
| 7  | Old Age Pension Income.....                         | 653                               | 679                         | 621   | 624                         | 452                         | 374                         | 421                         |
| 8  | Other Earned Income.....                            | 118                               | 95                          | 54  | 110                         | 168                         | 107                         | 100                         |
| 9  | <b>Total-Earned Income Assessed.....</b>            | <b>337,209</b>                    | <b>330,537</b>              | <b>315,547</b>  | <b>314,166</b>              | <b>283,802</b>              | <b>262,802</b>              | <b>253,763</b>              |
| 10 | Dividends.....                                      | 1,418                             | 1,519                       | 1,080   | 1,495                       | 1,447                       | 1,054                       | 1,233                       |
| 11 | Bond and Bank Interest.....                         | 1,348                             | 1,255                       | 1,231   | 1,337                       | 1,300                       | 1,027                       | 1,063                       |
| 12 | Rental Income.....                                  | 1,387                             | 1,515                       | 1,499   | 1,551                       | 1,610                       | 1,555                       | 1,571                       |
| 13 | Mortgage Interest.....                              | 572                               | 481                         | 524   | 388                         | 485                         | 487                         | 523                         |
| 14 | Annuity Income.....                                 | 89                                | 189                         | 140   | 150                         | 153                         | 110                         | 34                          |
| 15 | Estate Income.....                                  | 442                               | 747                         | 602   | 437                         | 554                         | 376                         | 642                         |
| 16 | Other Investment Income.....                        | 197                               | 282                         | 110   | 262                         | 131                         | 141                         | 149                         |
| 17 | <b>Total-Investment Income Assessed.....</b>        | <b>5,453</b>                      | <b>5,988</b>                | <b>5,186</b>  | <b>5,620</b>                | <b>5,680</b>                | <b>4,750</b>                | <b>5,215</b>                |
| 18 | <b>Total Income Assessed.....</b>                   | <b>342,662</b>                    | <b>336,525</b>              | <b>320,733</b>  | <b>319,786</b>              | <b>289,482</b>              | <b>267,552</b>              | <b>258,978</b>              |
|    | <b>Exemptions and Deductions Allowed</b>            |                                   |                             |   |                             |                             |                             |                             |
| 19 | Personal Exemptions.....                            | 196,294                           | 189,324                     | 178,333   | 173,089                     | 154,502                     | 139,540                     | 132,511                     |
| 20 | Pension Fund Deductions.....                        | 5,974                             | 6,064                       | 5,694   | 5,586                       | 4,937                       | 4,763                       | 4,705                       |
| 21 | Union Dues.....                                     | 1,250                             | 1,276                       | 1,243   | 1,152                       | 1,066                       | 938                         | 850                         |
| 22 | Donations.....                                      | 6,500                             | 6,648                       | 6,135   | 5,864                       | 5,535                       | 4,691                       | 4,622                       |
| 23 | Medical Expenses.....                               | 3,709                             | 3,845                       | 3,669   | 3,566                       | 3,300                       | 3,080                       | 2,983                       |
| 24 | Other Deductions.....                               | 920                               | 781                         | 883   | 996                         | 892                         | 847                         | 941                         |
| 25 | <b>Total Exemptions and Deductions Allowed.....</b> | <b>214,647</b>                    | <b>207,938</b>              | <b>195,957</b>  | <b>190,253</b>              | <b>170,232</b>              | <b>153,859</b>              | <b>146,612</b>              |
| 26 | <b>Net Taxable Income Assessed.....</b>             | <b>128,015</b>                    | <b>128,587</b>              | <b>124,776</b>  | <b>129,533</b>              | <b>119,250</b>              | <b>113,693</b>              | <b>112,366</b>              |
| 27 | <b>Tax Payable.....</b>                             | <b>22,256</b>                     | <b>22,363</b>               | <b>21,798</b>   | <b>22,714</b>               | <b>20,964</b>               | <b>20,086</b>               | <b>19,855</b>               |
| 1  | Number of <b>Non-Taxable</b> Returns.....           | 2,920                             | 2,470                       |   |                             |                             |                             |                             |
|    | <b>Sources of Income</b>                            |                                   |                             |   |                             |                             |                             |                             |
| 2  | Wages and Salaries.....                             | \$ 8,249                          | \$ 6,893                    |   |                             |                             |                             |                             |
| 3  | Business Income.....                                | 560                               | 666                         |   |                             |                             |                             |                             |
| 4  | Professional Income.....                            | 32                                | 99                          |   |                             |                             |                             |                             |
| 5  | Commission Income.....                              | 242                               | 35                          |   |                             |                             |                             |                             |
| 6  | Farm or Fishing Income.....                         | 395                               | 502                         |   |                             |                             |                             |                             |
| 7  | Old Age Pension Income.....                         | 15                                | 19                          |   |                             |                             |                             |                             |
| 8  | Other Earned Income.....                            | 19                                | —                           |   |                             |                             |                             |                             |
| 9  | <b>Total-Earned Income Assessed.....</b>            | <b>9,512</b>                      | <b>8,214</b>                | <b>Non-Taxable Status Not Shown Separately<br/>Over \$3,500</b> |                             |                             |                             |                             |
| 10 | Dividends.....                                      | 15                                | 2                           |   |                             |                             |                             |                             |
| 11 | Bond and Bank Interest.....                         | 27                                | 27                          |   |                             |                             |                             |                             |
| 12 | Rental Income.....                                  | 107                               | 137                         |   |                             |                             |                             |                             |
| 13 | Mortgage Interest.....                              | 34                                | 23                          |   |                             |                             |                             |                             |
| 14 | Annuity Income.....                                 | —                                 | 5                           |   |                             |                             |                             |                             |
| 15 | Estate Income.....                                  | —                                 | —                           |   |                             |                             |                             |                             |
| 16 | Other Investment Income.....                        | 1                                 | 8                           |   |                             |                             |                             |                             |
| 17 | <b>Total-Investment Income Assessed.....</b>        | <b>184</b>                        | <b>202</b>                  |   |                             |                             |                             |                             |
| 18 | <b>Total Income Assessed.....</b>                   | <b>9,696</b>                      | <b>8,416</b>                |   |                             |                             |                             |                             |
| 19 | <b>Total Exemptions and Deductions Allowed.....</b> | <b>10,149</b>                     | <b>8,932</b>                |   |                             |                             |                             |                             |

**TABLE 2 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

| Total*<br>\$3,000<br>under<br>\$4,000 | \$4,000 under \$5,000       |                             |                             |                             |                             |                             |                             |                             |                             |                             |    |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----|
|                                       | \$4,000<br>under<br>\$4,100 | \$4,100<br>under<br>\$4,200 | \$4,200<br>under<br>\$4,300 | \$4,300<br>under<br>\$4,400 | \$4,400<br>under<br>\$4,500 | \$4,500<br>under<br>\$4,600 | \$4,600<br>under<br>\$4,700 | \$4,700<br>under<br>\$4,800 | \$4,800<br>under<br>\$4,900 | \$4,900<br>under<br>\$5,000 |    |
| 916,230                               | 60,910                      | 53,480                      | 49,350                      | 43,730                      | 37,950                      | 36,910                      | 33,010                      | 28,800                      | 28,980                      | 24,070                      | 1  |
| \$ 2,904,310                          | \$ 224,701                  | \$ 200,439                  | \$ 190,267                  | \$ 172,334                  | \$ 151,458                  | \$ 149,120                  | \$ 135,715                  | \$ 118,451                  | \$ 121,915                  | \$ 101,989                  | 2  |
| 116,280                               | 10,070                      | 9,225                       | 8,325                       | 7,892                       | 7,314                       | 8,215                       | 7,466                       | 8,437                       | 7,660                       | 7,720                       | 3  |
| 10,379                                | 1,049                       | 1,328                       | 1,322                       | 961                         | 678                         | 1,314                       | 973                         | 1,169                       | 1,895                       | 1,032                       | 4  |
| 35,219                                | 3,200                       | 3,313                       | 2,985                       | 2,431                       | 2,569                       | 2,575                       | 3,079                       | 2,905                       | 2,471                       | 2,937                       | 5  |
| 28,941                                | 2,139                       | 2,471                       | 1,705                       | 2,079                       | 1,871                       | 1,727                       | 1,566                       | 1,565                       | 1,499                       | 1,400                       | 6  |
| 6,274                                 | 409                         | 355                         | 331                         | 292                         | 284                         | 287                         | 267                         | 214                         | 258                         | 178                         | 7  |
| 1,131                                 | 71                          | 107                         | 173                         | 97                          | 88                          | 88                          | 62                          | 114                         | 51                          | 45                          | 8  |
| 3,102,534                             | 241,639                     | 217,238                     | 205,108                     | 186,086                     | 164,262                     | 163,326                     | 149,128                     | 132,855                     | 135,749                     | 115,301                     | 9  |
| 14,149                                | 1,321                       | 1,333                       | 1,074                       | 965                         | 1,038                       | 1,051                       | 1,007                       | 958                         | 1,464                       | 823                         | 10 |
| 12,648                                | 914                         | 1,019                       | 970                         | 894                         | 861                         | 910                         | 895                         | 618                         | 863                         | 701                         | 11 |
| 15,134                                | 1,280                       | 1,117                       | 1,172                       | 1,088                       | 1,447                       | 1,371                       | 1,048                       | 1,184                       | 1,069                       | 1,304                       | 12 |
| 5,167                                 | 271                         | 369                         | 370                         | 475                         | 400                         | 319                         | 456                         | 367                         | 526                         | 189                         | 13 |
| 1,331                                 | 83                          | 67                          | 56                          | 53                          | 110                         | 41                          | 52                          | 68                          | 86                          | 18                          | 14 |
| 5,164                                 | 818                         | 392                         | 491                         | 368                         | 405                         | 526                         | 534                         | 444                         | 394                         | 410                         | 15 |
| 1,932                                 | 116                         | 92                          | 171                         | 99                          | 93                          | 110                         | 111                         | 107                         | 102                         | 106                         | 16 |
| 55,525                                | 4,803                       | 4,389                       | 4,304                       | 3,942                       | 4,354                       | 4,328                       | 4,103                       | 3,746                       | 4,504                       | 3,551                       | 17 |
| 3,158,059                             | 246,442                     | 221,627                     | 209,412                     | 190,028                     | 168,616                     | 167,654                     | 153,231                     | 136,601                     | 140,253                     | 118,852                     | 18 |
| 1,764,497                             | 123,824                     | 109,265                     | 101,487                     | 90,121                      | 78,268                      | 76,826                      | 68,703                      | 60,108                      | 60,732                      | 50,621                      | 19 |
| 54,682                                | 4,729                       | 4,091                       | 4,004                       | 3,694                       | 3,112                       | 3,463                       | 3,154                       | 2,764                       | 2,920                       | 2,473                       | 20 |
| 11,388                                | 823                         | 723                         | 637                         | 577                         | 480                         | 439                         | 394                         | 356                         | 357                         | 295                         | 21 |
| 59,199                                | 4,412                       | 3,854                       | 3,436                       | 3,028                       | 2,755                       | 2,748                       | 2,452                       | 2,111                       | 2,215                       | 1,938                       | 22 |
| 34,769                                | 2,908                       | 2,390                       | 2,281                       | 2,175                       | 1,934                       | 1,728                       | 1,604                       | 1,472                       | 1,449                       | 1,136                       | 23 |
| 8,729                                 | 809                         | 877                         | 996                         | 822                         | 760                         | 1,023                       | 881                         | 869                         | 1,006                       | 745                         | 24 |
| 1,933,264                             | 137,505                     | 121,200                     | 112,841                     | 100,417                     | 87,309                      | 86,227                      | 77,188                      | 67,680                      | 68,679                      | 57,208                      | 25 |
| 1,224,795                             | 108,937                     | 100,427                     | 96,571                      | 89,611                      | 81,307                      | 81,427                      | 76,043                      | 68,921                      | 71,574                      | 61,644                      | 26 |
| 213,715                               | 19,254                      | 17,820                      | 17,154                      | 16,038                      | 14,515                      | 14,568                      | 13,676                      | 12,375                      | 12,850                      | 11,193                      | 27 |
| 27,980                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 1  |
| \$ 77,001                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 2  |
| 6,008                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 3  |
| 518                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 4  |
| 1,194                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 5  |
| 3,371                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 6  |
| 250                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 7  |
| 51                                    |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 8  |
| 88,393                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 9  |
| 287                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 10 |
| 265                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 11 |
| 1,127                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 12 |
| 272                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 13 |
| 44                                    |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 14 |
| 67                                    |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 15 |
| 34                                    |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 16 |
| 2,096                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 17 |
| 90,489                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 18 |
| 95,842                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 19 |

\*Money figures may not add to total due to rounding.



**TABLE 2 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |  | Total*<br>\$4,000<br>under<br>\$5,000 | \$5,000 under \$10,000      |                             |                             |                             |                              | Total*<br>\$5,000<br>under<br>\$10,000 |
|----|--|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|--|
|    |  |                                       | \$5,000<br>under<br>\$6,000 | \$6,000<br>under<br>\$7,000 | \$7,000<br>under<br>\$8,000 | \$8,000<br>under<br>\$9,000 | \$9,000<br>under<br>\$10,000 |  |
| 1  | Number of <b>Taxable</b> Returns.....                | 397,190                               | 158,770                     | 71,450                      | 38,110                      | 23,450                      | 16,120                       | 307,900                                |
|    | <b>Sources of Income</b>                             |                                       |                             |                             |                             |                             |                              |  |
| 2  | Wages and Salaries.....                              | \$1,566,389                           | \$ 713,154                  | \$ 345,876                  | \$ 190,550                  | \$ 121,021                  | \$ 86,124                    | \$1,456,725                            |
| 3  | Business Income.....                                 | 82,324                                | 65,130                      | 49,060                      | 38,827                      | 31,941                      | 28,020                       | 212,978                                |
| 4  | Professional Income.....                             | 11,722                                | 14,057                      | 13,101                      | 14,554                      | 12,858                      | 11,901                       | 66,472                                 |
| 5  | Commission Income.....                               | 28,465                                | 19,301                      | 14,816                      | 9,244                       | 6,974                       | 5,292                        | 55,626                                 |
| 6  | Farm or Fishing Income.....                          | 18,020                                | 12,966                      | 8,322                       | 5,957                       | 3,817                       | 3,540                        | 34,602                                 |
| 7  | Old Age Pension Income.....                          | 2,875                                 | 1,544                       | 824                         | 597                         | 489                         | 308                          | 3,763                                  |
| 8  | Other Earned Income.....                             | 897                                   | 683                         | 715                         | 732                         | 618                         | 531                          | 3,278                                  |
| 9  | Total-Earned Income Assessed.....                    | 1,710,692                             | 826,835                     | 432,714                     | 260,461                     | 177,718                     | 135,716                      | 1,833,444                              |
| 10 | Dividends.....                                       | 11,034                                | 11,181                      | 9,105                       | 7,216                       | 7,426                       | 5,426                        | 40,353                                 |
| 11 | Bond and Bank Interest.....                          | 8,646                                 | 6,321                       | 4,390                       | 3,879                       | 3,134                       | 2,699                        | 20,423                                 |
| 12 | Rental Income.....                                   | 12,079                                | 7,985                       | 6,271                       | 5,803                       | 4,281                       | 4,251                        | 28,592                                 |
| 13 | Mortgage Interest.....                               | 3,742                                 | 3,014                       | 2,308                       | 2,084                       | 1,597                       | 1,296                        | 10,299                                 |
| 14 | Annuity Income.....                                  | 635                                   | 565                         | 235                         | 264                         | 187                         | 108                          | 1,359                                  |
| 15 | Estate Income.....                                   | 4,782                                 | 4,351                       | 3,434                       | 3,161                       | 3,139                       | 2,320                        | 16,405                                 |
| 16 | Other Investment Income.....                         | 1,106                                 | 935                         | 704                         | 690                         | 824                         | 436                          | 3,589                                  |
| 17 | Total-Investment Income Assessed.....                | 42,024                                | 34,352                      | 26,447                      | 23,097                      | 20,588                      | 16,536                       | 121,020                                |
| 18 | <b>Total Income Assessed</b> .....                   | 1,752,716                             | 861,187                     | 459,161                     | 283,558                     | 198,306                     | 152,252                      | 1,954,464                              |
|    | <b>Exemptions and Deductions Allowed</b>             |                                       |                             |                             |                             |                             |                              |  |
| 19 | Personal Exemptions.....                             | 819,955                               | 336,638                     | 153,744                     | 82,531                      | 50,832                      | 34,996                       | 658,740                                |
| 20 | Pension Fund Deductions.....                         | 34,404                                | 18,398                      | 8,804                       | 4,668                       | 2,901                       | 2,027                        | 36,799                                 |
| 21 | Union Dues.....                                      | 5,082                                 | 1,797                       | 624                         | 215                         | 97                          | 49                           | 2,782                                  |
| 22 | Donations.....                                       | 28,949                                | 13,923                      | 7,479                       | 4,796                       | 3,667                       | 2,718                        | 32,583                                 |
| 23 | Medical Expenses.....                                | 19,076                                | 8,494                       | 4,521                       | 2,456                       | 1,650                       | 1,206                        | 18,327                                 |
| 24 | Other Deductions.....                                | 8,789                                 | 6,527                       | 3,447                       | 1,543                       | 757                         | 882                          | 13,155                                 |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 916,255                               | 385,777                     | 178,619                     | 96,209                      | 59,904                      | 41,878                       | 762,386                                |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 836,461                               | 475,410                     | 280,542                     | 187,349                     | 138,402                     | 110,374                      | 1,192,078                              |
| 27 | <b>Tax Payable</b> .....                             | 149,443                               | 86,373                      | 51,221                      | 34,724                      | 25,863                      | 21,495                       | 219,676                                |
| 1  | Number of <b>Non-Taxable</b> Returns.....            |                                       |                             |                             |                             |                             |                              |  |
|    | <b>Sources of Income</b>                             |                                       |                             |                             |                             |                             |                              |  |
| 2  | Wages and Salaries.....                              |                                       |                             |                             |                             |                             |                              |  |
| 3  | Business Income.....                                 |                                       |                             |                             |                             |                             |                              |  |
| 4  | Professional Income.....                             |                                       |                             |                             |                             |                             |                              |  |
| 5  | Commission Income.....                               |                                       |                             |                             |                             |                             |                              |  |
| 6  | Farm or Fishing Income.....                          |                                       |                             |                             |                             |                             |                              |  |
| 7  | Old Age Pension Income.....                          |                                       |                             |                             |                             |                             |                              |  |
| 8  | Other Earned Income.....                             |                                       |                             |                             |                             |                             |                              |  |
| 9  | Total-Earned Income Assessed.....                    |                                       |                             |                             |                             |                             |                              |  |
| 10 | Dividends.....                                       |                                       |                             |                             |                             |                             |                              |  |
| 11 | Bond and Bank Interest.....                          |                                       |                             |                             |                             |                             |                              |  |
| 12 | Rental Income.....                                   |                                       |                             |                             |                             |                             |                              |  |
| 13 | Mortgage Interest.....                               |                                       |                             |                             |                             |                             |                              |  |
| 14 | Annuity Income.....                                  |                                       |                             |                             |                             |                             |                              |  |
| 15 | Estate Income.....                                   |                                       |                             |                             |                             |                             |                              |  |
| 16 | Other Investment Income.....                         |                                       |                             |                             |                             |                             |                              |  |
| 17 | Total-Investment Income Assessed.....                |                                       |                             |                             |                             |                             |                              |  |
| 18 | <b>Total Income Assessed</b> .....                   |                                       |                             |                             |                             |                             |                              |  |
| 19 | <b>Total Exemptions and Deductions Allowed</b> ..... |                                       |                             |                             |                             |                             |                              |  |

\*Money figures may not add to total due to rounding.



**TABLE 2 — (Concluded)**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

| \$10,000 under \$25,000       |                               |                               |   | \$25,000 and over             |                         |                                   | Grand<br>Total* |    |
|-------------------------------|-------------------------------|-------------------------------|---|-------------------------------|-------------------------|-----------------------------------|-----------------|----|
| \$10,000<br>under<br>\$15,000 | \$15,000<br>under<br>\$20,000 | \$20,000<br>under<br>\$25,000 | Total*<br>\$10,000<br>under<br>\$25,000 | \$25,000<br>under<br>\$50,000 | \$50,000<br>and<br>over | Total*<br>\$25,000<br>and<br>over |                 |    |
| 38,170                        | 14,000                        | 6,310                         | 58,480                                  | 8,270                         | 1,920                   | 10,190                            | 3,410,160       | 1  |
| \$ 234,734                    | \$ 105,299                    | \$ 63,003                     | \$ 403,036                              | \$ 109,776                    | \$ 46,852               | \$ 156,628                        | \$ 9,770,696    | 2  |
| 81,930                        | 43,272                        | 21,648                        | 146,850                                 | 35,544                        | 20,846                  | 56,390                            | 731,954         | 3  |
| 53,237                        | 37,877                        | 22,814                        | 113,927                                 | 42,481                        | 14,516                  | 56,997                            | 271,012         | 4  |
| 17,298                        | 8,550                         | 2,273                         | 28,120                                  | 4,791                         | 1,249                   | 6,040                             | 179,715         | 5  |
| 5,733                         | 2,304                         | 255                           | 8,292                                   | 383                           | 795                     | 1,178                             | 129,571         | 6  |
| 933                           | 310                           | 203                           | 1,446                                   | 297                           | 44                      | 340                               | 26,562          | 7  |
| 1,463                         | 1,305                         | 1,108                         | 3,877                                   | 2,640                         | 3,335                   | 5,975                             | 16,516          | 8  |
| 395,328                       | 198,917                       | 111,304                       | 705,548                                 | 195,912                       | 87,637                  | 283,548                           | 11,126,026      | 9  |
| 23,571                        | 16,277                        | 12,905                        | 52,753                                  | 38,810                        | 39,743                  | 78,554                            | 216,863         | 10 |
| 9,366                         | 6,336                         | 4,579                         | 20,281                                  | 9,844                         | 8,464                   | 18,308                            | 100,658         | 11 |
| 13,507                        | 8,750                         | 3,616                         | 25,874                                  | 7,970                         | 2,609                   | 10,579                            | 113,228         | 12 |
| 4,946                         | 2,177                         | 1,884                         | 9,007                                   | 4,693                         | 2,898                   | 7,591                             | 43,080          | 13 |
| 377                           | 341                           | 344                           | 1,063                                   | 236                           | 219                     | 455                               | 6,953           | 14 |
| 9,346                         | 6,355                         | 4,104                         | 19,805                                  | 13,321                        | 12,794                  | 26,115                            | 80,453          | 15 |
| 1,618                         | 1,710                         | 1,196                         | 4,523                                   | 1,906                         | 3,629                   | 5,535                             | 19,644          | 16 |
| 62,731                        | 41,946                        | 28,628                        | 133,306                                 | 76,780                        | 70,356                  | 147,137                           | 580,879         | 17 |
| 458,059                       | 240,863                       | 139,932                       | 838,854                                 | 272,692                       | 157,993                 | 430,685                           | 11,706,905      | 18 |
| 83,046                        | 30,302                        | 13,310                        | 126,658                                 | 17,004                        | 3,366                   | 20,371                            | 5,604,562       | 19 |
| 4,806                         | 2,034                         | 1,024                         | 7,865                                   | 1,497                         | 418                     | 1,915                             | 171,269         | 20 |
| 102                           | 24                            | 11                            | 137                                     | 3                             | —                       | 3                                 | 27,989          | 21 |
| 8,835                         | 5,195                         | 3,257                         | 17,287                                  | 6,863                         | 4,563                   | 11,426                            | 209,529         | 22 |
| 3,014                         | 1,211                         | 491                           | 4,716                                   | 818                           | 76                      | 894                               | 102,883         | 23 |
| 3,532                         | 3,096                         | 1,855                         | 8,482                                   | 3,357                         | 6,324                   | 9,681                             | 54,932          | 24 |
| 103,335                       | 41,862                        | 19,948                        | 165,145                                 | 29,542                        | 14,747                  | 44,290                            | 6,171,164       | 25 |
| 354,724                       | 199,001                       | 119,984                       | 673,709                                 | 243,150                       | 143,246                 | 386,395                           | 5,535,741       | 26 |
| 75,731                        | 52,035                        | 35,242                        | 163,008                                 | 81,417                        | 62,705                  | 144,122                           | 1,097,392       | 27 |
|                               |                               |                               |   |                               |                         |                                   | 1,393,250       | 1  |
|                               |                               |                               |   |                               |                         |                                   | \$ 1,261,410    | 2  |
|                               |                               |                               |   |                               |                         |                                   | 137,101         | 3  |
|                               |                               |                               |   |                               |                         |                                   | 5,897           | 4  |
|                               |                               |                               |   |                               |                         |                                   | 19,979          | 5  |
|                               |                               |                               |   |                               |                         |                                   | 139,601         | 6  |
|                               |                               |                               |   |                               |                         |                                   | 25,617          | 7  |
|                               |                               |                               |   |                               |                         |                                   | 2,810           | 8  |
|                               |                               |                               |   |                               |                         |                                   | 1,592,415       | 9  |
|                               |                               |                               |   |                               |                         |                                   | 11,545          | 10 |
|                               |                               |                               |   |                               |                         |                                   | 19,339          | 11 |
|                               |                               |                               |   |                               |                         |                                   | 32,201          | 12 |
|                               |                               |                               |   |                               |                         |                                   | 8,162           | 13 |
|                               |                               |                               |   |                               |                         |                                   | 2,098           | 14 |
|                               |                               |                               |   |                               |                         |                                   | 3,658           | 15 |
|                               |                               |                               |   |                               |                         |                                   | 2,740           | 16 |
|                               |                               |                               |   |                               |                         |                                   | 79,743          | 17 |
|                               |                               |                               |   |                               |                         |                                   | 1,672,158       | 18 |
|                               |                               |                               |   |                               |                         |                                   | 2,511,638       | 19 |

\*Money figures may not add to total due to rounding.

**TABLE 3**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

|    |  | Farmers and Fishermen |           |                                       | Professionals    |                                       |          |                            |
|----|--|-----------------------|-----------|---------------------------------------|------------------|---------------------------------------|----------|----------------------------|
|    |  | Farmers               | Fishermen | Total*<br>Farmers<br>and<br>Fishermen | Account-<br>ants | Medical<br>Doctors<br>and<br>Surgeons | Dentists | Lawyers<br>and<br>Notaries |
| 1  | Number of <b>Taxable</b> Returns.....                | 39,480                | 3,940     | 43,420                                | 3,300            | 9,920                                 | 4,120    | 5,650                      |
|    | <b>Sources of Income</b>                             |                       |           |                                       |                  |                                       |          |                            |
| 2  | Wages and Salaries.....                              | \$ 10,954             | \$ 2,000  | \$ 12,954                             | \$ 1,338         | \$ 4,578                              | \$ 778   | \$ 3,914                   |
| 3  | Business Income.....                                 | 1,565                 | 199       | 1,764                                 | 1,149            | 1,764                                 | 1,239    | 1,521                      |
| 4  | Professional Income.....                             | 9                     | —         | 9                                     | 24,872           | 105,662                               | 28,598   | 54,650                     |
| 5  | Commission Income.....                               | 452                   | —         | 452                                   | 9                | 333                                   | 111      | 101                        |
| 6  | Farm or Fishing Income.....                          | 112,984               | 13,925    | 126,909                               | 20               | 46                                    | 27       | 35                         |
| 7  | Old Age Pension Income.....                          | 1,009                 | 14        | 1,023                                 | 86               | 133                                   | 79       | 147                        |
| 8  | Other Earned Income.....                             | 389                   | 11        | 400                                   | 89               | 231                                   | 65       | 1,010                      |
| 9  | Total-Earned Income Assessed.....                    | 127,362               | 16,149    | 143,511                               | 27,523           | 112,655                               | 30,897   | 61,308                     |
| 10 | Dividends.....                                       | 2,650                 | 36        | 2,686                                 | 570              | 2,456                                 | 568      | 2,363                      |
| 11 | Bond and Bank Interest.....                          | 3,816                 | 77        | 3,893                                 | 211              | 1,404                                 | 384      | 932                        |
| 12 | Rental Income.....                                   | 2,173                 | 42        | 2,216                                 | 21               | 523                                   | 333      | 688                        |
| 13 | Mortgage Interest.....                               | 1,837                 | 19        | 1,856                                 | 217              | 421                                   | 108      | 1,387                      |
| 14 | Annuity Income.....                                  | 61                    | 13        | 74                                    | 13               | 80                                    | 45       | 26                         |
| 15 | Estate Income.....                                   | 645                   | 29        | 673                                   | 56               | 281                                   | 113      | 453                        |
| 16 | Other Investment Income.....                         | 617                   | 3         | 620                                   | 50               | 136                                   | 83       | 217                        |
| 17 | Total-Investment Income Assessed.....                | 11,799                | 219       | 12,018                                | 1,096            | 5,301                                 | 1,634    | 6,066                      |
| 18 | <b>Total Income Assessed</b> .....                   | 139,161               | 16,368    | 155,529                               | 28,619           | 117,956                               | 32,531   | 67,374                     |
|    | <b>Exemptions and Deductions Allowed</b>             |                       |           |                                       |                  |                                       |          |                            |
| 19 | Personal Exemptions.....                             | 76,437                | 7,576     | 84,013                                | 7,037            | 21,988                                | 8,861    | 11,700                     |
| 20 | Pension Fund Deductions.....                         | 105                   | 1         | 105                                   | 15               | 73                                    | 14       | 51                         |
| 21 | Union Dues.....                                      | 22                    | 42        | 63                                    | 3                | 24                                    | 4        | 9                          |
| 22 | Donations.....                                       | 2,296                 | 54        | 2,350                                 | 727              | 2,939                                 | 741      | 1,787                      |
| 23 | Medical Expenses.....                                | 1,124                 | 121       | 1,246                                 | 270              | 244                                   | 139      | 428                        |
| 24 | Other Deductions.....                                | 526                   | 18        | 544                                   | 209              | 215                                   | 46       | 320                        |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 80,510                | 7,812     | 88,321                                | 8,261            | 25,483                                | 9,805    | 14,295                     |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 58,651                | 8,556     | 67,208                                | 20,358           | 92,473                                | 22,726   | 53,079                     |
| 27 | <b>Tax Payable</b> .....                             | 11,486                | 1,674     | 13,160                                | 5,414            | 25,022                                | 5,046    | 16,225                     |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 167,280               | 3,980     | 171,260                               | 300              | 740                                   | 430      | 510                        |
|    | <b>Sources of Income</b>                             |                       |           |                                       |                  |                                       |          |                            |
| 2  | Wages and Salaries.....                              | \$ 13,977             | \$ 730    | \$ 14,707                             | \$ 56            | \$ 279                                | \$ 96    | \$ 117                     |
| 3  | Business Income.....                                 | 743                   | 81        | 824                                   | 33               | 134                                   | 41       | 212                        |
| 4  | Professional Income.....                             | 63                    | —         | 63                                    | 405              | 893                                   | 485      | 566                        |
| 5  | Commission Income.....                               | 520                   | 2         | 522                                   | —                | —                                     | —        | 14                         |
| 6  | Farm or Fishing Income.....                          | 134,958               | 4,371     | 139,329                               | 7                | 4                                     | —        | 23                         |
| 7  | Old Age Pension Income.....                          | 3,967                 | 44        | 4,011                                 | 5                | 36                                    | 15       | 10                         |
| 8  | Other Earned Income.....                             | 1,058                 | —         | 1,058                                 | 3                | 3                                     | —        | —                          |
| 9  | Total-Earned Income Assessed.....                    | 155,286               | 5,228     | 160,514                               | 509              | 1,073                                 | 637      | 518                        |
| 10 | Dividends.....                                       | 1,058                 | 21        | 1,079                                 | 8                | 15                                    | 6        | 9                          |
| 11 | Bond and Bank Interest.....                          | 4,432                 | 43        | 4,475                                 | 14               | 42                                    | 12       | 17                         |
| 12 | Rental Income.....                                   | 2,846                 | 17        | 2,863                                 | 3                | 15                                    | 30       | 28                         |
| 13 | Mortgage Interest.....                               | 1,635                 | —         | 1,635                                 | 2                | 6                                     | 7        | 21                         |
| 14 | Annuity Income.....                                  | 50                    | —         | 50                                    | 2                | —                                     | 10       | —                          |
| 15 | Estate Income.....                                   | 239                   | 1         | 240                                   | 1                | 2                                     | —        | 2                          |
| 16 | Other Investment Income.....                         | 1,023                 | —         | 1,023                                 | —                | —                                     | —        | —                          |
| 17 | Total-Investment Income Assessed.....                | 11,283                | 82        | 11,365                                | 30               | 80                                    | 65       | 21                         |
| 18 | <b>Total Income Assessed</b> .....                   | 166,569               | 5,310     | 171,879                               | 539              | 1,153                                 | 702      | 539                        |
| 19 | <b>Total Exemptions and Deductions Allowed</b> ..... | 362,343               | 8,127     | 370,470                               | 667              | 1,568                                 | 942      | 1,048                      |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.

**TABLE 3 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

| Professionals—(Concluded)           |          |                     |                      | Employees                |                      |              |                          |                    |    |
|-------------------------------------|----------|---------------------|----------------------|--------------------------|----------------------|--------------|--------------------------|--------------------|----|
| Consulting Engineers and Architects | Nurses   | Other Professionals | Total* Professionals | Agricultural Enterprises | Business Enterprises | Institutions | Educational Institutions | Federal Government |    |
| 1,910                               | 3,330    | 6,890               | 35,120               | 3,440                    | 2,503,940            | 85,590       | 77,020                   | 145,000            | 1  |
| \$ 1,249                            | \$ 1,789 | \$ 4,020            | \$ 17,667            | \$ 6,098                 | \$ 7,977,859         | \$ 193,125   | \$ 246,543               | \$ 466,310         | 2  |
| 789                                 | 78       | 1,242               | 7,781                | 3                        | 3,906                | 95           | 74                       | 205                | 3  |
| 19,100                              | 4,453    | 27,033              | 264,368              | —                        | 1,319                | 601          | 597                      | 240                | 4  |
| 63                                  | —        | 122                 | 740                  | —                        | 8,957                | 20           | 129                      | 166                | 5  |
| —                                   | —        | 63                  | <i>11</i>            | 140                      | <i>405</i>           | 7            | <i>8</i>                 | 34                 | 6  |
| 48                                  | 29       | 87                  | 609                  | 14                       | 8,630                | 593          | 95                       | 339                | 7  |
| 60                                  | —        | 121                 | 1,577                | 10                       | 5,860                | 98           | 229                      | 219                | 8  |
| 21,309                              | 6,349    | 32,688              | 292,731              | 6,265                    | 8,006,126            | 194,525      | 247,659                  | 467,513            | 9  |
| 629                                 | 121      | 324                 | 7,031                | 31                       | 46,185               | 1,055        | 1,383                    | 1,530              | 10 |
| 297                                 | 111      | 209                 | 3,547                | 63                       | 24,665               | 1,019        | 1,590                    | 1,565              | 11 |
| 171                                 | 15       | 316                 | 2,024                | 17                       | 13,803               | 338          | 379                      | 875                | 12 |
| 95                                  | 24       | 127                 | 2,379                | 7                        | 6,718                | 162          | 199                      | 242                | 13 |
| 33                                  | 7        | 39                  | 242                  | —                        | 1,568                | 90           | 103                      | 37                 | 14 |
| 499                                 | 8        | 27                  | 1,437                | 5                        | 4,236                | 98           | 209                      | 284                | 15 |
| —                                   | 1        | 33                  | 521                  | 6                        | 3,310                | 140          | 135                      | 124                | 16 |
| 1,724                               | 287      | 1,075               | 17,181               | 129                      | 100,485              | 2,902        | 3,998                    | 4,657              | 17 |
| 23,033                              | 6,636    | 33,763              | 309,912              | 6,394                    | 8,106,611            | 197,427      | 251,657                  | 472,170            | 18 |
| 3,959                               | 3,715    | 12,316              | 69,577               | 4,254                    | 4,077,388            | 106,427      | 105,940                  | 237,941            | 19 |
| 32                                  | 10       | 66                  | 261                  | 9                        | 95,624               | 2,227        | 12,243                   | 35,024             | 20 |
| 7                                   | 27       | 19                  | 93                   | 2                        | 23,154               | 515          | 1,101                    | 660                | 21 |
| 557                                 | 148      | 603                 | 7,501                | 41                       | 138,349              | 3,760        | 4,645                    | 7,453              | 22 |
| 132                                 | 39       | 302                 | 1,554                | 44                       | 69,465               | 1,671        | 1,881                    | 4,674              | 23 |
| 21                                  | 38       | 114                 | 963                  | 27                       | 29,170               | 826          | 332                      | 672                | 24 |
| 4,708                               | 3,977    | 13,420              | 79,949               | 4,377                    | 4,433,150            | 115,426      | 126,142                  | 286,424            | 25 |
| 18,325                              | 2,659    | 20,343              | 229,963              | 2,017                    | 3,673,461            | 82,001       | 125,515                  | 185,746            | 26 |
| 5,424                               | 440      | 4,399               | 61,970               | 357                      | 698,233              | 14,564       | 22,582                   | 33,319             | 27 |
| 180                                 | 1,210    | 2,260               | 5,630                | 5,520                    | 830,430              | 36,570       | 15,260                   | 39,680             | 1  |
| \$ 7                                | \$ 354   | \$ 699              | \$ 1,608             | \$ 5,718                 | \$ 982,996           | \$ 39,761    | \$ 16,085                | \$ 63,114          | 2  |
| —                                   | —        | 56                  | <i>216</i>           | 10                       | <i>193</i>           | 1            | <i>4</i>                 | 15                 | 3  |
| 176                                 | 740      | 2,305               | 5,570                | —                        | 32                   | 27           | 29                       | 2                  | 4  |
| —                                   | —        | 10                  | 24                   | 6                        | 508                  | —            | 3                        | 7                  | 5  |
| —                                   | —        | <i>85</i>           | <i>59</i>            | 724                      | <i>1,439</i>         | <i>40</i>    | <i>115</i>               | <i>51</i>          | 6  |
| 1                                   | 14       | 67                  | 148                  | 65                       | 4,598                | 274          | 28                       | 199                | 7  |
| —                                   | 4        | 19                  | 29                   | 4                        | 179                  | 9            | 1                        | 33                 | 8  |
| 184                                 | 1,112    | 3,071               | 7,104                | 6,527                    | 986,681              | 40,032       | 16,027                   | 63,319             | 9  |
| —                                   | 29       | 25                  | 92                   | 27                       | 1,264                | 62           | 28                       | 49                 | 10 |
| —                                   | 14       | 51                  | 150                  | 36                       | 2,107                | 155          | 57                       | 119                | 11 |
| —                                   | 10       | 35                  | 65                   | 10                       | 1,244                | 59           | 6                        | 78                 | 12 |
| —                                   | 7        | 24                  | 67                   | 7                        | 285                  | 38           | 6                        | 4                  | 13 |
| —                                   | 7        | 3                   | 22                   | —                        | 120                  | 17           | 4                        | 4                  | 14 |
| 3                                   | 4        | 1                   | 13                   | —                        | 119                  | 13           | 3                        | 7                  | 15 |
| —                                   | —        | —                   | —                    | 15                       | 317                  | 35           | 6                        | 22                 | 16 |
| 3                                   | 71       | 139                 | 409                  | 95                       | 5,456                | 379          | 110                      | 283                | 17 |
| 187                                 | 1,183    | 3,210               | 7,513                | 6,622                    | 992,137              | 40,411       | 16,137                   | 63,602             | 18 |
| 407                                 | 1,584    | 4,089               | 10,305               | 9,235                    | 1,400,391            | 54,523       | 21,132                   | 80,479             | 19 |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.



**TABLE 3 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

|    |  | Employees—(Concluded)          |  |                  |                     | Sales-<br>men | Business Proprietors |                    |
|----|--|--------------------------------|--|------------------|---------------------|---------------|----------------------|--------------------|
|    |  | Provincial<br>Govern-<br>ments | Municipal<br>and Smaller<br>Govern-<br>ments | Unclasi-<br>fied | Total*<br>Employees |               | Forestry             | Manufac-<br>turing |
| 1  | Number of <b>Taxable</b> Returns.....                | 99,000                         | 93,820                                       | 24,490           | 3,032,300           | 38,490        | 2,530                | 15,100             |
|    | <b>Sources of Income</b>                             |                                |  |                  |                     |               |                      |                    |
| 2  | Wages and Salaries.....                              | \$ 302,152                     | \$ 306,405                                   | \$ 62,491        | \$9,560,984         | \$ 11,912     | \$ 1,286             | \$ 6,402           |
| 3  | Business Income.....                                 | 225                            | 160  | 99               | 4,767               | 1,907         | 11,453               | 71,616             |
| 4  | Professional Income.....                             | 232                            | 126  | 56               | 3,170               | 135           | 33                   | 213                |
| 5  | Commission Income.....                               | 83                             | 272  | 52               | 9,680               | 158,209       | —                    | 241                |
| 6  | Farm or Fishing Income.....                          | 39                             | <b>78</b>                                    | 10               | <b>276</b>          | <b>17</b>     | 11                   | 128                |
| 7  | Old Age Pension Income.....                          | 478                            | 492  | 212              | 10,852              | 285           | 10                   | 174                |
| 8  | Other Earned Income.....                             | 242                            | 108  | 151              | 6,917               | 166           | 5                    | 116                |
| 9  | Total-Earned Income Assessed.....                    | 303,451                        | 307,485                                      | 63,071           | 9,596,094           | 172,597       | 12,798               | 78,890             |
| 10 | Dividends.....                                       | 1,030                          | 700  | 490              | 52,403              | 1,764         | 134                  | 648                |
| 11 | Bond and Bank Interest.....                          | 1,054                          | 777  | 429              | 31,163              | 958           | 159                  | 598                |
| 12 | Rental Income.....                                   | 508                            | 703  | 211              | 16,834              | 806           | 43                   | 2,337              |
| 13 | Mortgage Interest.....                               | 185                            | 180  | 73               | 7,766               | 826           | 54                   | 527                |
| 14 | Annuity Income.....                                  | 65                             | 96   | 46               | 2,006               | 78            | —                    | 6                  |
| 15 | Estate Income.....                                   | 156                            | 141  | 176              | 5,305               | 243           | —                    | 9                  |
| 16 | Other Investment Income.....                         | 91                             | 53   | 58               | 3,917               | 49            | 4                    | 90                 |
| 17 | Total-Investment Income Assessed.....                | 3,089                          | 2,650  | 1,483            | 119,394             | 4,724         | 394                  | 4,215              |
| 18 | <b>Total Income Assessed</b> .....                   | 306,540                        | 310,135                                      | 64,554           | 9,715,488           | 177,321       | 13,192               | 83,105             |
|    | <b>Exemptions and Deductions Allowed</b>             |                                |  |                  |                     |               |                      |                    |
| 19 | Personal Exemptions.....                             | 159,115                        | 169,612                                      | 36,252           | 4,896,928           | 76,036        | 5,212                | 30,852             |
| 20 | Pension Fund Deductions.....                         | 10,823                         | 9,981  | 1,070            | 167,003             | 1,961         | 12                   | 37                 |
| 21 | Union Dues.....                                      | 762                            | 1,317  | 97               | 27,609              | 26            | 2                    | 12                 |
| 22 | Donations.....                                       | 4,918                          | 6,637  | 790              | 166,592             | 3,499         | 125                  | 1,465              |
| 23 | Medical Expenses.....                                | 2,966                          | 3,403  | 442              | 84,546              | 2,056         | 71                   | 653                |
| 24 | Other Deductions.....                                | 664                            | 611  | 58               | 32,359              | 672           | 9                    | 256                |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 179,248                        | 191,561                                      | 38,709           | 5,375,037           | 84,250        | 5,431                | 33,275             |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 127,292                        | 118,574                                      | 25,845           | 4,340,451           | 93,071        | 7,761                | 49,830             |
| 27 | <b>Tax Payable</b> .....                             | 22,897                         | 21,022                                       | 4,571            | 817,545             | 19,176        | 1,735                | 11,466             |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 32,950                         | 19,090                                       | 15,160           | 994,660             | 11,360        | 2,740                | 9,780              |
|    | <b>Sources of Income</b>                             |                                |  |                  |                     |               |                      |                    |
| 2  | Wages and Salaries.....                              | \$ 44,157                      | \$ 29,293                                    | \$ 13,574        | \$1,194,698         | \$ 1,208      | \$ 560               | \$ 1,101           |
| 3  | Business Income.....                                 | 30                             | 18   | 51               | 72                  | 130           | 2,715                | 9,956              |
| 4  | Professional Income.....                             | 2                              | —  | 9                | 101                 | 3             | —                    | —                  |
| 5  | Commission Income.....                               | 27                             | 42   | 11               | 604                 | 16,922        | 3                    | 40                 |
| 6  | Farm or Fishing Income.....                          | <b>56</b>                      | <b>82</b>                                    | <b>32</b>        | <b>1,091</b>        | 8             | 16                   | <b>30</b>          |
| 7  | Old Age Pension Income.....                          | 306                            | 258  | 145              | 5,873               | 191           | 37                   | 163                |
| 8  | Other Earned Income.....                             | 21                             | 23   | 26               | 296                 | 56            | 32                   | 38                 |
| 9  | Total-Earned Income Assessed.....                    | 44,487                         | 29,552                                       | 13,784           | 1,200,409           | 18,518        | 3,363                | 11,268             |
| 10 | Dividends.....                                       | 44                             | 31   | 27               | 1,532               | 42            | 7                    | 37                 |
| 11 | Bond and Bank Interest.....                          | 180                            | 88   | 82               | 2,824               | 72            | 37                   | 135                |
| 12 | Rental Income.....                                   | 93                             | 77   | 63               | 1,630               | 141           | 2                    | 291                |
| 13 | Mortgage Interest.....                               | 18                             | 17   | 13               | 388                 | 56            | 7                    | 52                 |
| 14 | Annuity Income.....                                  | 13                             | 8  | —                | 166                 | 7             | —                    | 4                  |
| 15 | Estate Income.....                                   | 9                              | 2  | 9                | 162                 | 36            | —                    | 28                 |
| 16 | Other Investment Income.....                         | 16                             | 4  | 10               | 425                 | 28            | 2                    | 4                  |
| 17 | Total-Investment Income Assessed.....                | 373                            | 227  | 204              | 7,127               | 382           | 55                   | 551                |
| 18 | <b>Total Income Assessed</b> .....                   | 44,860                         | 29,779                                       | 13,988           | 1,207,536           | 18,900        | 3,418                | 11,819             |
| 19 | Total Exemptions and Deductions Allowed.....         | 61,369                         | 38,882                                       | 23,186           | 1,689,197           | 23,679        | 5,823                | 21,064             |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.

**TABLE 3 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

| <b>Business Proprietors—(Concluded)</b> |                     |                    |                 |           |          |                   |                                   |    |
|---|---------------------|--------------------|-----------------|-----------|----------|-------------------|-----------------------------------|----|
| Construc-<br>tion                       | Public<br>Utilities | Wholesale<br>Trade | Retail<br>Trade | Service   | Finance  | Unclassi-<br>fied | Total*<br>Business<br>Proprietors |    |
| 24,500                                  | 10,620              | 7,570              | 65,690          | 34,900    | 7,420    | 1,330             | 169,660                           | 1  |
| \$ 9,482                                | \$ 4,632            | \$ 4,238           | \$ 24,927       | \$ 13,199 | \$ 3,761 | \$ 794            | \$ 68,722                         | 2  |
| 109,227                                 | 31,270              | 42,611             | 268,545         | 117,454   | 50,118   | 5,205             | 707,499                           | 3  |
| 7                                       | —                   | 132                | 613             | 505       | 96       | 11                | 1,609                             | 4  |
| 139                                     | 161                 | 1,198              | 1,587           | 744       | 4,771    | 21                | 8,861                             | 5  |
| 20                                      | 56                  | 53                 | 1,269           | 140       | 71       | 3                 | 1,457                             | 6  |
| 205                                     | 38                  | 125                | 790             | 312       | 183      | 14                | 1,851                             | 7  |
| 135                                     | 47                  | 150                | 925             | 285       | 924      | 103               | 2,690                             | 8  |
| 119,175                                 | 36,204              | 48,401             | 298,656         | 132,639   | 59,782   | 6,145             | 792,689                           | 9  |
| 778                                     | 148                 | 1,952              | 3,917           | 1,008     | 2,413    | 187               | 11,184                            | 10 |
| 958                                     | 181                 | 685                | 4,197           | 1,591     | 1,040    | 55                | 9,464                             | 11 |
| 2,404                                   | 472                 | 1,257              | 9,835           | 3,754     | 1,022    | 186               | 21,309                            | 12 |
| 675                                     | 91                  | 344                | 1,912           | 1,056     | 1,074    | 45                | 5,779                             | 13 |
| 16                                      | 1                   | 20                 | 66              | 83        | 24       | 4                 | 221                               | 14 |
| 68                                      | 7                   | 50                 | 526             | 507       | 190      | 8                 | 1,366                             | 15 |
| 76                                      | 31                  | 74                 | 629             | 267       | 223      | 25                | 1,419                             | 16 |
| 4,975                                   | 931                 | 4,382              | 21,082          | 8,266     | 5,986    | 510               | 50,742                            | 17 |
| 124,150                                 | 37,135              | 52,783             | 319,738         | 140,905   | 65,768   | 6,655             | 843,431                           | 18 |
| 49,890                                  | 20,683              | 16,079             | 136,444         | 65,599    | 15,382   | 2,612             | 342,753                           | 19 |
| 63                                      | 41                  | 32                 | 250             | 181       | 274      | 6                 | 898                               | 20 |
| 31                                      | 18                  | 2                  | 35              | 33        | 1        | 2                 | 136                               | 21 |
| 1,561                                   | 489                 | 1,079              | 6,253           | 2,287     | 1,889    | 140               | 15,290                            | 22 |
| 800                                     | 244                 | 591                | 2,507           | 1,201     | 502      | 55                | 6,622                             | 23 |
| 313                                     | 121                 | 92                 | 449             | 327       | 514      | 67                | 2,148                             | 24 |
| 52,658                                  | 21,596              | 17,875             | 145,938         | 69,628    | 18,562   | 2,882             | 367,847                           | 25 |
| 71,492                                  | 15,539              | 34,908             | 173,800         | 71,277    | 47,206   | 3,773             | 475,584                           | 26 |
| 17,346                                  | 3,029               | 8,673              | 38,276          | 15,087    | 13,706   | 909               | 110,227                           | 27 |
| 13,270                                  | 13,090              | 3,080              | 42,720          | 31,490    | 1,950    | 1,320             | 119,440                           | 1  |
| \$ 1,778                                | \$ 1,789            | \$ 332             | \$ 5,717        | \$ 3,629  | \$ 276   | \$ 123            | \$ 15,305                         | 2  |
| 17,242                                  | 17,395              | 3,002              | 46,307          | 37,429    | 1,579    | 155               | 135,470                           | 3  |
| 23                                      | —                   | —                  | 79              | 53        | —        | 6                 | 161                               | 4  |
| 19                                      | 121                 | 117                | 549             | 204       | 434      | 20                | 1,507                             | 5  |
| 85                                      | 27                  | 29                 | 506             | 110       | 15       | 34                | 290                               | 6  |
| 153                                     | 74                  | 71                 | 634             | 392       | 61       | 50                | 1,635                             | 7  |
| 98                                      | 34                  | 12                 | 326             | 156       | 34       | 65                | 795                               | 8  |
| 19,228                                  | 19,386              | 3,505              | 54,118          | 41,753    | 2,399    | 143               | 155,163                           | 9  |
| 25                                      | 102                 | 39                 | 303             | 121       | 51       | 27                | 712                               | 10 |
| 137                                     | 74                  | 73                 | 636             | 347       | 37       | 44                | 1,520                             | 11 |
| 530                                     | 264                 | 96                 | 2,175           | 1,424     | 127      | 47                | 4,956                             | 12 |
| 129                                     | 202                 | 20                 | 444             | 209       | 60       | 23                | 1,146                             | 13 |
| 2                                       | 7                   | 2                  | 5               | 14        | 8        | —                 | 42                                | 14 |
| 6                                       | 12                  | 30                 | 137             | 45        | 1        | 13                | 272                               | 15 |
| —                                       | 16                  | 20                 | 63              | 87        | 8        | 7                 | 207                               | 16 |
| 829                                     | 677                 | 280                | 3,763           | 2,247     | 292      | 161               | 8,855                             | 17 |
| 20,057                                  | 20,063              | 3,785              | 57,881          | 44,000    | 2,691    | 304               | 164,018                           | 18 |
| 29,342                                  | 27,810              | 6,754              | 91,221          | 62,041    | 4,449    | 2,665             | 251,169                           | 19 |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.



**TABLE 3 — (Concluded)**  
**1954 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

|    |  | Financial                       |                              |                  | Estates   | Un-classified | Grand Total* |
|----|--|---------------------------------|------------------------------|------------------|-----------|---------------|--------------|
|    |  | Investment Income Pre-dominates | Pension Income Pre-dominates | Total* Financial |           |               |              |
| 1  | Number of <b>Taxable Returns</b> .....               | 68,090                          | 10,540                       | 78,630           | 4,720     | 7,820         | 3,410,160    |
|    | <b>Sources of Income</b>                             |                                 |                              |                  |           |               |              |
| 2  | Wages and Salaries.....                              | \$ 54,245                       | \$ 24,719                    | \$ 78,964        | \$ 859    | \$ 18,634     | \$ 9,770,696 |
| 3  | Business Income.....                                 | 3,549                           | 14                           | 3,563            | 722       | 3,949         | 731,954      |
| 4  | Professional Income.....                             | 1,022                           | 87                           | 1,109            | 139       | 472           | 271,012      |
| 5  | Commission Income.....                               | 1,304                           | 87                           | 1,390            | —         | 383           | 179,715      |
| 6  | Farm or Fishing Income.....                          | <b>524</b>                      | <b>37</b>                    | <b>560</b>       | <b>71</b> | 1,998         | 129,571      |
| 7  | Old Age Pension Income.....                          | 9,017                           | 2,283                        | 11,300           | 108       | 534           | 26,562       |
| 8  | Other Earned Income.....                             | 3,369                           | 287                          | 3,656            | 175       | 935           | 16,516       |
| 9  | Total-Earned Income Assessed.....                    | 71,982                          | 27,440                       | 99,422           | 2,074     | 26,905        | 11,126,026   |
| 10 | Dividends.....                                       | 126,459                         | 2,216                        | 128,675          | 10,571    | 2,551         | 216,863      |
| 11 | Bond and Bank Interest.....                          | 39,950                          | 1,691                        | 41,641           | 8,435     | 1,556         | 100,658      |
| 12 | Rental Income.....                                   | 66,547                          | 288                          | 66,836           | 1,974     | 1,229         | 113,228      |
| 13 | Mortgage Interest.....                               | 21,986                          | 348                          | 22,334           | 1,506     | 635           | 43,080       |
| 14 | Annuity Income.....                                  | 3,612                           | 392                          | 4,004            | 266       | 63            | 6,953        |
| 15 | Estate Income.....                                   | 66,542                          | 180                          | 66,721           | 3,609     | 1,098         | 80,453       |
| 16 | Other Investment Income.....                         | 12,088                          | 86                           | 12,174           | 262       | 683           | 19,644       |
| 17 | Total-Investment Income Assessed.....                | 337,184                         | 5,201                        | 342,385          | 26,623    | 7,815         | 580,879      |
| 18 | <b>Total Income Assessed</b> .....                   | 409,166                         | 32,641                       | 441,807          | 28,697    | 34,720        | 11,706,905   |
|    | <b>Exemptions and Deductions Allowed</b>             |                                 |                              |                  |           |               |              |
| 19 | Personal Exemptions.....                             | 102,545                         | 17,818                       | 120,362          | 1,210     | 13,682        | 5,604,562    |
| 20 | Pension Fund Deductions.....                         | 509                             | 201                          | 710              | 4         | 327           | 171,269      |
| 21 | Union Dues.....                                      | 30                              | 10                           | 40               | 1         | 21            | 27,989       |
| 22 | Donations.....                                       | 12,853                          | 776                          | 13,630           | 140       | 528           | 209,529      |
| 23 | Medical Expenses.....                                | 4,873                           | 494                          | 5,368            | 35        | 1,456         | 102,883      |
| 24 | Other Deductions.....                                | 1,219                           | 179                          | 1,397            | 16,619    | 230           | 54,932       |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 122,029                         | 19,478                       | 141,507          | 18,009    | 16,244        | 6,171,164    |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 287,137                         | 13,163                       | 300,300          | 10,688    | 18,476        | 5,535,741    |
| 27 | <b>Tax Payable</b> .....                             | 66,410                          | 2,236                        | 68,646           | 2,191     | 4,477         | 1,097,392    |
| 1  | Number of <b>Non-Taxable Returns</b> .....           | 50,450                          | 24,500                       | 74,950           | 490       | 15,460        | 1,393,250    |
|    | <b>Sources of Income</b>                             |                                 |                              |                  |           |               |              |
| 2  | Wages and Salaries.....                              | \$ 5,768                        | \$ 19,672                    | \$ 25,440        | \$ 116    | \$ 8,326      | \$ 1,261,410 |
| 3  | Business Income.....                                 | 384                             | 5                            | 389              | 3         | 573           | 137,101      |
| 4  | Professional Income.....                             | <b>39</b>                       | 6                            | <b>33</b>        | —         | 33            | 5,897        |
| 5  | Commission Income.....                               | 234                             | 43                           | 277              | —         | 122           | 19,979       |
| 6  | Farm or Fishing Income.....                          | <b>113</b>                      | 28                           | <b>85</b>        | 36        | 1,173         | 139,601      |
| 7  | Old Age Pension Income.....                          | 6,602                           | 6,300                        | 12,902           | 57        | 799           | 25,617       |
| 8  | Other Earned Income.....                             | 304                             | 24                           | 328              | —         | 246           | 2,810        |
| 9  | Total-Earned Income Assessed.....                    | 13,140                          | 26,078                       | 39,218           | 212       | 11,272        | 1,592,415    |
| 10 | Dividends.....                                       | 6,782                           | 732                          | 7,514            | 21        | 551           | 11,545       |
| 11 | Bond and Bank Interest.....                          | 8,193                           | 1,485                        | 9,678            | 18        | 603           | 19,339       |
| 12 | Rental Income.....                                   | 21,230                          | 472                          | 21,702           | 18        | 829           | 32,201       |
| 13 | Mortgage Interest.....                               | 4,366                           | 207                          | 4,573            | 22        | 276           | 8,162        |
| 14 | Annuity Income.....                                  | 1,517                           | 242                          | 1,759            | 6         | 45            | 2,098        |
| 15 | Estate Income.....                                   | 2,292                           | 94                           | 2,386            | 337       | 214           | 3,658        |
| 16 | Other Investment Income.....                         | 823                             | 60                           | 883              | 5         | 170           | 2,740        |
| 17 | Total-Investment Income Assessed.....                | 45,203                          | 3,292                        | 48,495           | 427       | 2,688         | 79,743       |
| 18 | <b>Total Income Assessed</b> .....                   | 58,343                          | 29,370                       | 87,713           | 639       | 13,960        | 1,672,158    |
| 19 | <b>Total Exemptions and Deductions Allowed</b> ..... | 88,587                          | 48,838                       | 137,425          | 834       | 28,559        | 2,511,638    |

Bold italic figures denote net loss.  
\*Money figures may not add to total due to rounding.



**TABLE 4**  
**1954 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

|    |  | Newfoundland |                 |            | Prince Edward Island |                 |           |
|----|--|--------------|-----------------|------------|----------------------|-----------------|-----------|
|    |  | St. John's   | All Other Areas | Total†     | Charlotte-town       | All Other Areas | Total†    |
| 1  | Number of <b>Taxable Returns</b> . . . . .       | 15,670       | 25,960          | 41,630     | 3,640                | 3,490           | 7,130     |
|    | <b>Sources of Income</b>                         |              |                 |            |                      |                 |           |
| 2  | Wages and Salaries . . . . .                     | \$ 45,430    | \$ 75,914       | \$ 121,344 | \$ 8,706             | \$ 7,114        | \$ 15,820 |
| 3  | Business Income . . . . .                        | 3,127        | 4,243           | 7,370      | 1,199                | 1,648           | 2,847     |
| 4  | Professional Income . . . . .                    | 685          | 426             | 1,111      | 306                  | 326             | 632       |
| 5  | Commission Income . . . . .                      | 801          | 527             | 1,328      | 38                   | 195             | 233       |
| 6  | Farm or Fishing Income . . . . .                 | 10           | 52              | 62         | 9                    | 66              | 75        |
| 7  | Old Age Pension Income . . . . .                 | 84           | 61              | 145        | 39                   | 40              | 79        |
| 8  | Other Earned Income . . . . .                    | 370          | 33              | 403        | 25                   | 11              | 36        |
| 9  | Total-Earned Income Assessed . . . . .           | 50,507       | 81,256          | 131,763    | 10,322               | 9,400           | 19,722    |
| 10 | Dividends . . . . .                              | 846          | 432             | 1,278      | 264                  | 455             | 719       |
| 11 | Bond and Bank Interest . . . . .                 | 564          | 356             | 920        | 155                  | 93              | 248       |
| 12 | Rental Income . . . . .                          | 253          | 212             | 465        | 81                   | 64              | 145       |
| 13 | Mortgage Interest . . . . .                      | 195          | 17              | 212        | 13                   | 63              | 76        |
| 14 | Annuity Income . . . . .                         | 18           | 3               | 21         | —                    | 7               | 7         |
| 15 | Estate Income . . . . .                          | 151          | 6               | 157        | 144                  | 18              | 162       |
| 16 | Other Investment Income . . . . .                | 13           | 8               | 21         | 16                   | 40              | 56        |
| 17 | Total-Investment Income Assessed . . . . .       | 2,040        | 1,034           | 3,074      | 673                  | 740             | 1,413     |
| 18 | <b>Total Income Assessed</b> . . . . .           | 52,547       | 82,290          | 134,837    | 10,995               | 10,140          | 21,135    |
|    | <b>Exemptions and Deductions Allowed</b>         |              |                 |            |                      |                 |           |
| 19 | Personal Exemptions . . . . .                    | 27,257       | 47,829          | 75,087     | 5,950                | 5,690           | 11,640    |
| 20 | Pension Fund Deductions . . . . .                | 482          | 1,100           | 1,581      | 229                  | 125             | 354       |
| 21 | Union Dues . . . . .                             | 75           | 192             | 266        | 13                   | 13              | 27        |
| 22 | Donations . . . . .                              | 590          | 972             | 1,562      | 147                  | 131             | 278       |
| 23 | Medical Expenses . . . . .                       | 226          | 187             | 414        | 99                   | 83              | 181       |
| 24 | Other Deductions . . . . .                       | 124          | 233             | 357        | 47                   | 17              | 64        |
| 25 | <b>Total Exemptions and Deductions Allowed</b>   | 28,754       | 50,513          | 79,267     | 6,485                | 6,059           | 12,544    |
| 26 | <b>Net Taxable Income Assessed</b> . . . . .     | 23,793       | 31,777          | 55,570     | 4,510                | 4,081           | 8,591     |
| 27 | <b>Tax Payable</b> . . . . .                     | 4,883        | 5,926           | 10,809     | 824                  | 867             | 1,691     |
|    | <b>Number of Taxable Returns</b>                 |              |                 |            |                      |                 |           |
| 1  | Under \$ 1,000 . . . . .                         | 110          | 200             | 310        | *                    | *               | *         |
| 2  | \$1,000 under 1,500 . . . . .                    | 1,850        | 3,460           | 5,310      | 620                  | 830             | 1,450     |
| 3  | 1,500 under 2,000 . . . . .                      | 1,680        | 2,430           | 4,110      | 560                  | 550             | 1,110     |
| 4  | 2,000 under 2,500 . . . . .                      | 2,280        | 3,030           | 5,310      | 680                  | 480             | 1,160     |
| 5  | 2,500 under 3,000 . . . . .                      | 2,920        | 4,010           | 6,930      | 400                  | 570             | 970       |
| 6  | 3,000 under 3,500 . . . . .                      | 2,310        | 4,350           | 6,660      | 360                  | 300             | 660       |
| 7  | 3,500 under 4,000 . . . . .                      | 1,530        | 3,120           | 4,650      | 300                  | 220             | 520       |
| 8  | 4,000 under 4,500 . . . . .                      | 850          | 1,820           | 2,670      | 250                  | 180             | 430       |
| 9  | 4,500 under 5,000 . . . . .                      | 560          | 1,250           | 1,810      | 100                  | *               | 170       |
| 10 | 5,000 under 6,000 . . . . .                      | 580          | 1,210           | 1,790      | 120                  | 120             | 240       |
| 11 | 6,000 under 7,000 . . . . .                      | 250          | 470             | 720        | *                    | *               | 130       |
| 12 | 7,000 under 8,000 . . . . .                      | 170          | 210             | 380        | *                    | *               | *         |
| 13 | 8,000 under 9,000 . . . . .                      | 100          | 110             | 210        | *                    | *               | *         |
| 14 | 9,000 under 10,000 . . . . .                     | *            | *               | 100        | —                    | —               | —         |
| 15 | 10,000 under 15,000 . . . . .                    | 210          | 180             | 390        | *                    | *               | *         |
| 16 | 15,000 and over . . . . .                        | 190          | *               | 280        | *                    | *               | *         |
| 17 | <b>Total Number of Taxable Returns</b> . . . . . | 15,670       | 25,960          | 41,630     | 3,640                | 3,490           | 7,130     |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

## 1954 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

|    |  | Nova Scotia                 |                             |                       |                | New Brunswick    |               |               |
|----|--|-----------------------------|-----------------------------|-----------------------|----------------|------------------|---------------|---------------|
|    |  | Halifax<br>and<br>Dartmouth | Sydney<br>and<br>Glance Bay | All<br>Other<br>Areas | Total†         | Frederic-<br>ton | Moncton       | Saint<br>John |
| 1  | Number of Taxable Returns .....                      | 36,060                      | 12,130                      | 50,010                | 98,200         | 4,660            | 11,430        | 17,590        |
|    | <b>Sources of Income</b>                             |                             |                             |                       |                |                  |               |               |
| 2  | Wages and Salaries .....                             | \$ 99,620                   | \$ 36,109                   | \$ 125,028            | \$ 260,757     | \$ 13,333        | \$ 31,937     | \$ 46,828     |
| 3  | Business Income .....                                | 4,738                       | 1,977                       | 10,687                | 17,402         | 1,295            | 1,600         | 1,969         |
| 4  | Professional Income .....                            | 2,986                       | 890                         | 3,010                 | 6,886          | 544              | 994           | 1,626         |
| 5  | Commission Income .....                              | 1,687                       | 403                         | 1,526                 | 3,615          | 139              | 891           | 819           |
| 6  | Farm or Fishing Income .....                         | 188                         | 8                           | 1,574                 | 1,754          | 11               | 19            | 109           |
| 7  | Old Age Pension Income .....                         | 354                         | 102                         | 516                   | 972            | 80               | 80            | 190           |
| 8  | Other Earned Income .....                            | 173                         | 61                          | 125                   | 359            | 8                | 34            | 111           |
| 9  | Total-Earned Income Assessed .....                   | 109,746                     | 39,534                      | 142,466               | 291,745        | 15,410           | 35,555        | 51,652        |
| 10 | Dividends .....                                      | 3,010                       | 639                         | 3,002                 | 6,650          | 620              | 425           | 1,267         |
| 11 | Bond and Bank Interest .....                         | 1,128                       | 251                         | 1,754                 | 3,133          | 269              | 315           | 793           |
| 12 | Rental Income .....                                  | 918                         | 359                         | 597                   | 1,875          | 50               | 346           | 194           |
| 13 | Mortgage Interest .....                              | 156                         | 5                           | 275                   | 435            | 30               | 43            | 128           |
| 14 | Annuity Income .....                                 | 106                         | —                           | 104                   | 210            | 21               | 26            | 50            |
| 15 | Estate Income .....                                  | 1,672                       | 17                          | 561                   | 2,250          | 73               | 195           | 474           |
| 16 | Other Investment Income .....                        | 192                         | —                           | 198                   | 392            | 11               | 55            | 16            |
| 17 | Total-Investment Income Assessed .....               | 7,182                       | 1,271                       | 6,491                 | 14,945         | 1,074            | 1,405         | 2,922         |
| 18 | <b>Total Income Assessed .....</b>                   | <b>116,928</b>              | <b>40,805</b>               | <b>148,957</b>        | <b>306,690</b> | <b>16,484</b>    | <b>36,960</b> | <b>54,574</b> |
|    | <b>Exemptions and Deductions Allowed</b>             |                             |                             |                       |                |                  |               |               |
| 19 | Personal Exemptions .....                            | 58,884                      | 23,427                      | 88,634                | 170,945        | 7,666            | 19,422        | 29,317        |
| 20 | Pension Fund Deductions .....                        | 2,512                       | 315                         | 1,868                 | 4,695          | 351              | 814           | 1,053         |
| 21 | Union Dues .....                                     | 219                         | 220                         | 494                   | 932            | 18               | 102           | 118           |
| 22 | Donations .....                                      | 1,523                       | 530                         | 1,742                 | 3,795          | 247              | 706           | 841           |
| 23 | Medical Expenses .....                               | 942                         | 281                         | 791                   | 2,014          | 108              | 406           | 618           |
| 24 | Other Deductions .....                               | 249                         | 86                          | 619                   | 955            | 64               | 165           | 116           |
| 25 | <b>Total Exemptions and Deductions Allowed .....</b> | <b>64,329</b>               | <b>24,859</b>               | <b>94,148</b>         | <b>183,336</b> | <b>8,454</b>     | <b>21,615</b> | <b>32,063</b> |
| 26 | <b>Net Taxable Income Assessed .....</b>             | <b>52,599</b>               | <b>15,946</b>               | <b>54,809</b>         | <b>123,354</b> | <b>8,030</b>     | <b>15,345</b> | <b>22,511</b> |
| 27 | <b>Tax Payable .....</b>                             | <b>10,158</b>               | <b>3,117</b>                | <b>10,131</b>         | <b>23,406</b>  | <b>1,614</b>     | <b>2,875</b>  | <b>4,147</b>  |
|    | <b>Number of Taxable Returns</b>                     |                             |                             |                       |                |                  |               |               |
| 1  | Under \$ 1,000 .....                                 | 270                         | *                           | 230                   | 540            | *                | *             | *             |
| 2  | \$1,000 under 1,500 .....                            | 4,280                       | 950                         | 6,520                 | 11,750         | 440              | 990           | 2,000         |
| 3  | 1,500 under 2,000 .....                              | 4,900                       | 1,070                       | 6,360                 | 12,330         | 590              | 1,530         | 2,220         |
| 4  | 2,000 under 2,500 .....                              | 4,590                       | 1,230                       | 7,480                 | 13,300         | 720              | 1,400         | 2,640         |
| 5  | 2,500 under 3,000 .....                              | 6,000                       | 1,950                       | 9,280                 | 17,230         | 880              | 2,160         | 3,460         |
| 6  | 3,000 under 3,500 .....                              | 5,900                       | 2,970                       | 8,570                 | 17,440         | 450              | 1,900         | 2,650         |
| 7  | 3,500 under 4,000 .....                              | 3,160                       | 1,800                       | 4,550                 | 9,510          | 370              | 1,290         | 1,660         |
| 8  | 4,000 under 4,500 .....                              | 2,070                       | 840                         | 2,300                 | 5,210          | 250              | 540           | 920           |
| 9  | 4,500 under 5,000 .....                              | 1,230                       | 440                         | 1,310                 | 2,980          | 210              | 530           | 650           |
| 10 | 5,000 under 6,000 .....                              | 1,470                       | 300                         | 1,450                 | 3,220          | 300              | 410           | 520           |
| 11 | 6,000 under 7,000 .....                              | 710                         | 190                         | 700                   | 1,600          | 180              | 220           | 200           |
| 12 | 7,000 under 8,000 .....                              | 530                         | 100                         | 310                   | 940            | *                | 120           | 140           |
| 13 | 8,000 under 9,000 .....                              | 200                         | *                           | 220                   | 460            | *                | *             | 180           |
| 14 | 9,000 under 10,000 .....                             | 170                         | *                           | 170                   | 360            | *                | *             | *             |
| 15 | 10,000 under 15,000 .....                            | 280                         | *                           | 410                   | 770            | *                | 130           | 130           |
| 16 | 15,000 and over .....                                | 300                         | 110                         | 150                   | 560            | *                | *             | 120           |
| 17 | <b>Total Number of Taxable Returns .....</b>         | <b>36,060</b>               | <b>12,130</b>               | <b>50,010</b>         | <b>98,200</b>  | <b>4,660</b>     | <b>11,430</b> | <b>17,590</b> |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.

**TABLE 4 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| New Brunswick—(Concl'd) |            | Quebec     |               |           |           |           |              |            |    |
|-------------------------|------------|------------|---------------|-----------|-----------|-----------|--------------|------------|----|
| All Other Areas         | Total†     | Chicoutimi | Drummondville | Granby    | Hull      | Jonquiere | Montreal     | Quebec     |    |
| 35,010                  | 68,690     | 5,960      | 4,520         | 5,470     | 11,770    | 4,130     | 456,990      | 48,290     | 1  |
| \$ 91,830               | \$ 183,928 | \$ 17,530  | \$ 11,873     | \$ 13,429 | \$ 31,886 | \$ 13,421 | \$ 1,363,813 | \$ 128,708 | 2  |
| 6,683                   | 11,547     | 848        | 749           | 1,479     | 1,446     | 292       | 92,063       | 12,175     | 3  |
| 990                     | 4,154      | 629        | 239           | 132       | 602       | 153       | 36,872       | 6,043      | 4  |
| 941                     | 2,789      | 175        | 183           | 466       | 370       | 31        | 30,118       | 3,793      | 5  |
| 716                     | 855        | 18         | 25            | —         | —         | —         | 222          | <i>103</i> | 6  |
| 275                     | 624        | 19         | 5             | 19        | 51        | 10        | 3,139        | 355        | 7  |
| 214                     | 368        | —          | 4             | —         | 2         | —         | 3,263        | 27         | 8  |
| 101,649                 | 204,265    | 19,219     | 13,078        | 15,525    | 34,357    | 13,907    | 1,529,490    | 150,998    | 9  |
| 1,752                   | 4,064      | 3          | 35            | 108       | 152       | 15        | 47,086       | 2,492      | 10 |
| 1,084                   | 2,462      | 83         | 28            | 118       | 119       | 7         | 15,090       | 1,774      | 11 |
| 426                     | 1,017      | 82         | 145           | 112       | 205       | 16        | 25,866       | 1,831      | 12 |
| 305                     | 505        | 31         | 37            | 73        | 42        | —         | 7,484        | 622        | 13 |
| 54                      | 151        | —          | 2             | 7         | 26        | —         | 577          | 282        | 14 |
| 559                     | 1,301      | 2          | 35            | 17        | 123       | —         | 22,652       | 822        | 15 |
| 1,589                   | 1,671      | —          | —             | 46        | —         | —         | 2,456        | 18         | 16 |
| 5,769                   | 11,171     | 201        | 282           | 481       | 667       | 38        | 121,211      | 7,841      | 17 |
| 107,418                 | 215,436    | 19,420     | 13,360        | 16,006    | 35,024    | 13,945    | 1,650,701    | 158,839    | 18 |
| 61,760                  | 118,165    | 11,444     | 8,145         | 8,599     | 19,919    | 8,519     | 751,290      | 79,636     | 19 |
| 1,639                   | 3,857      | 307        | 197           | 131       | 958       | 317       | 21,169       | 2,491      | 20 |
| 252                     | 489        | 46         | 20            | 45        | 78        | 50        | 3,372        | 314        | 21 |
| 1,871                   | 3,665      | 1,490      | 638           | 951       | 1,147     | 1,184     | 60,965       | 12,902     | 22 |
| 890                     | 2,023      | 184        | 109           | 193       | 383       | 112       | 14,545       | 1,204      | 23 |
| 493                     | 837        | 9          | 20            | 67        | 47        | 27        | 8,003        | 430        | 24 |
| 66,905                  | 129,036    | 13,480     | 9,129         | 9,986     | 22,532    | 10,209    | 859,344      | 96,977     | 25 |
| 40,513                  | 86,400     | 5,940      | 4,231         | 6,020     | 12,492    | 3,736     | 791,357      | 61,862     | 26 |
| 8,309                   | 16,945     | 1,076      | 748           | 1,133     | 2,162     | 635       | 155,481      | 11,904     | 27 |
| 200                     | 320        | *          | —             | —         | *         | —         | 2,480        | 120        | 1  |
| 5,300                   | 8,730      | 640        | 540           | 840       | 1,460     | 380       | 43,800       | 7,260      | 2  |
| 4,120                   | 8,460      | 740        | 610           | 1,000     | 1,550     | 290       | 52,550       | 7,330      | 3  |
| 4,640                   | 9,400      | 500        | 590           | 860       | 1,630     | 220       | 60,860       | 5,810      | 4  |
| 5,940                   | 12,440     | 650        | 920           | 910       | 2,170     | 370       | 71,660       | 7,300      | 5  |
| 5,490                   | 10,490     | 1,050      | 730           | 770       | 1,890     | 720       | 71,650       | 7,270      | 6  |
| 3,620                   | 6,940      | 1,130      | 530           | 320       | 1,010     | 1,120     | 50,690       | 4,060      | 7  |
| 1,950                   | 3,660      | 680        | 190           | 250       | 900       | 550       | 29,070       | 2,360      | 8  |
| 1,260                   | 2,650      | 210        | 100           | 140       | 480       | 250       | 17,700       | 1,580      | 9  |
| 1,200                   | 2,430      | 130        | 170           | *         | 320       | 140       | 20,920       | 1,840      | 10 |
| 430                     | 1,030      | *          | *             | 130       | 140       | *         | 10,630       | 830        | 11 |
| 180                     | 530        | *          | *             | *         | *         | —         | 5,960        | 590        | 12 |
| 100                     | 420        | *          | *             | *         | *         | *         | 3,770        | 420        | 13 |
| 140                     | 250        | *          | *             | *         | *         | *         | 2,670        | 250        | 14 |
| 260                     | 540        | *          | —             | *         | *         | *         | 6,460        | 760        | 15 |
| 180                     | 400        | *          | *             | *         | *         | —         | 6,120        | 510        | 16 |
| 35,010                  | 68,690     | 5,960      | 4,520         | 5,470     | 11,770    | 4,130     | 456,990      | 48,290     | 17 |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.



TABLE 4 — (Cont'd)

## 1954 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

|  |   | Quebec—(Concluded) |                  |            |              |              |                 |             |
|--|---|--------------------|------------------|------------|--------------|--------------|-----------------|-------------|
|  |   | St. Johns          | Shawinigan Falls | Sherbrooke | Three Rivers | Valley-field | All Other Areas | Total†      |
| 1  | Number of Taxable Returns.....                      | 5,310              | 6,850            | 11,610     | 9,450        | 5,100        | 223,040         | 798,490     |
| <b>Sources of Income</b>                 |   |                    |                  |            |              |              |                 |             |
| 2  | Wages and Salaries.....                             | \$ 14,196          | \$ 21,849        | \$ 30,508  | \$ 28,281    | \$ 13,755    | \$ 609,049      | \$2,298,299 |
| 3  | Business Income.....                                | 1,105              | 2,105            | 2,416      | 1,747        | 786          | 56,693          | 173,906     |
| 4  | Professional Income.....                            | 219                | 157              | 1,000      | 672          | 86           | 10,425          | 57,229      |
| 5  | Commission Income.....                              | 34                 | 67               | 816        | 541          | 107          | 6,864           | 43,564      |
| 6  | Farm or Fishing Income.....                         | —                  | —                | <b>61</b>  | —            | —            | 1,757           | 1,858       |
| 7  | Old Age Pension Income.....                         | 18                 | 14               | 64         | 48           | 19           | 902             | 4,663       |
| 8  | Other Earned Income.....                            | —                  | —                | 48         | 4            | —            | 627             | 3,975       |
| 9  | Total-Earned Income Assessed.....                   | 15,572             | 24,192           | 34,791     | 31,293       | 14,753       | 686,317         | 2,583,494   |
| 10                                       | Dividends.....                                      | 35                 | 206              | 733        | 120          | 51           | 4,362           | 55,399      |
| 11                                       | Bond and Bank Interest.....                         | 27                 | 95               | 336        | 108          | 83           | 3,605           | 21,472      |
| 12                                       | Rental Income.....                                  | 253                | 386              | 566        | 339          | 92           | 3,626           | 33,518      |
| 13                                       | Mortgage Interest.....                              | 32                 | 113              | 427        | 45           | 36           | 1,911           | 10,852      |
| 14                                       | Annuity Income.....                                 | —                  | —                | 4          | 5            | 1            | 166             | 1,069       |
| 15                                       | Estate Income.....                                  | —                  | —                | 689        | 63           | 2            | 1,576           | 25,982      |
| 16                                       | Other Investment Income.....                        | —                  | 19               | 353        | —            | —            | 233             | 3,125       |
| 17                                       | Total-Investment Income Assessed.....               | 347                | 819              | 3,108      | 680          | 265          | 15,479          | 151,417     |
| 18                                       | <b>Total Income Assessed.....</b>                   | 15,919             | 25,011           | 37,899     | 31,973       | 15,018       | 701,796         | 2,734,911   |
| <b>Exemptions and Deductions Allowed</b> |   |                    |                  |            |              |              |                 |             |
| 19                                       | Personal Exemptions.....                            | 8,988              | 13,645           | 19,638     | 17,059       | 8,913        | 398,667         | 1,354,461   |
| 20                                       | Pension Fund Deductions.....                        | 144                | 440              | 275        | 547          | 129          | 8,501           | 35,606      |
| 21                                       | Union Dues.....                                     | 55                 | 86               | 72         | 79           | 35           | 1,571           | 5,824       |
| 22                                       | Donations.....                                      | 1,023              | 1,947            | 1,952      | 2,364        | 1,066        | 34,411          | 122,042     |
| 23                                       | Medical Expenses.....                               | 170                | 275              | 363        | 259          | 88           | 5,801           | 23,685      |
| 24                                       | Other Deductions.....                               | 3                  | 13               | 189        | 115          | 5            | 2,269           | 11,197      |
| 25                                       | <b>Total Exemptions and Deductions Allowed.....</b> | 10,383             | 16,406           | 22,489     | 20,423       | 10,236       | 451,220         | 1,552,815   |
| 26                                       | <b>Net Taxable Income Assessed.....</b>             | 5,536              | 8,605            | 15,410     | 11,550       | 4,782        | 250,576         | 1,182,096   |
| 27                                       | <b>Tax Payable.....</b>                             | 996                | 1,669            | 2,917      | 2,000        | 803          | 45,033          | 226,557     |
| <b>Number of Taxable Returns</b>         |   |                    |                  |            |              |              |                 |             |
| 1  | Under \$ 1,000.....                                 | *                  | *                | *          | *            | *            | 540             | 3,250       |
| 2  | \$1,000 under 1,500.....                            | 720                | 550              | 1,740      | 1,010        | 440          | 29,830          | 89,210      |
| 3  | 1,500 under 2,000.....                              | 730                | 470              | 1,610      | 1,310        | 690          | 26,900          | 95,780      |
| 4  | 2,000 under 2,500.....                              | 610                | 500              | 1,520      | 850          | 800          | 26,100          | 100,850     |
| 5  | 2,500 under 3,000.....                              | 1,030              | 680              | 1,910      | 1,010        | 950          | 34,680          | 124,240     |
| 6  | 3,000 under 3,500.....                              | 790                | 1,360            | 1,600      | 1,580        | 820          | 36,530          | 126,760     |
| 7  | 3,500 under 4,000.....                              | 570                | 1,520            | 1,190      | 1,140        | 690          | 26,450          | 90,420      |
| 8  | 4,000 under 4,500.....                              | 290                | 750              | 660        | 770          | 310          | 15,220          | 52,000      |
| 9  | 4,500 under 5,000.....                              | 140                | 330              | 320        | 530          | 160          | 8,330           | 30,270      |
| 10                                       | 5,000 under 6,000.....                              | 180                | 310              | 310        | 640          | 100          | 8,780           | 33,930      |
| 11                                       | 6,000 under 7,000.....                              | *                  | 120              | 210        | 190          | *            | 3,400           | 15,980      |
| 12                                       | 7,000 under 8,000.....                              | *                  | *                | *          | 120          | *            | 1,750           | 8,790       |
| 13                                       | 8,000 under 9,000.....                              | *                  | *                | 110        | *            | *            | 1,220           | 5,790       |
| 14                                       | 9,000 under 10,000.....                             | *                  | *                | *          | 100          | —            | 700             | 3,950       |
| 15                                       | 10,000 under 15,000.....                            | *                  | *                | 160        | *            | *            | 1,550           | 9,270       |
| 16                                       | 15,000 and over.....                                | *                  | *                | 100        | *            | —            | 1,060           | 8,000       |
| 17                                       | <b>Total Number of Taxable Returns.....</b>         | 5,310              | 6,850            | 11,610     | 9,450        | 5,100        | 223,040         | 798,490     |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.

**TABLE 4 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| Ontario   |            |                |                 |           |           |                                       |           |           |            |           |    |
|-----------|------------|----------------|-----------------|-----------|-----------|---------------------------------------|-----------|-----------|------------|-----------|----|
| Barrie    | Belleville | Brant-<br>ford | Brock-<br>ville | Chatham   | Cornwall  | Fort<br>William<br>and Port<br>Arthur | Galt      | Guelph    | Hamilton   | Kingston  |    |
| 4,400     | 7,220      | 15,770         | 4,800           | 7,860     | 10,320    | 25,140                                | 8,310     | 11,680    | 92,780     | 14,440    | 1  |
| \$ 11,620 | \$ 20,591  | \$ 47,107      | \$ 13,016       | \$ 21,739 | \$ 29,041 | \$ 73,858                             | \$ 22,626 | \$ 32,031 | \$ 278,113 | \$ 38,662 | 2  |
| 1,702     | 1,590      | 3,142          | 524             | 2,150     | 2,362     | 4,930                                 | 1,507     | 2,509     | 13,980     | 3,293     | 3  |
| 215       | 511        | 369            | 779             | 795       | 1,020     | 1,521                                 | 345       | 883       | 8,538      | 1,968     | 4  |
| 137       | 714        | 371            | 266             | 572       | 444       | 867                                   | 499       | 669       | 4,186      | 925       | 5  |
| 11        | —          | 231            | 41              | 239       | —         | 52                                    | 49        | 17        | 256        | —         | 6  |
| 29        | 102        | 166            | 64              | 97        | 29        | 105                                   | 87        | 97        | 752        | 162       | 7  |
| 5         | 1          | 236            | 2               | 14        | 47        | 26                                    | 14        | 30        | 143        | 5         | 8  |
| 13,719    | 23,509     | 51,622         | 14,692          | 25,606    | 32,943    | 81,359                                | 25,029    | 36,202    | 305,968    | 45,015    | 9  |
| 169       | 598        | 1,041          | 240             | 300       | 192       | 314                                   | 296       | 603       | 6,053      | 1,727     | 10 |
| 126       | 179        | 525            | 192             | 189       | 146       | 387                                   | 258       | 588       | 2,687      | 429       | 11 |
| 402       | 263        | 482            | 213             | 583       | 280       | 393                                   | 209       | 361       | 2,744      | 558       | 12 |
| 79        | 91         | 186            | 131             | 190       | 208       | 247                                   | 84        | 145       | 1,357      | 187       | 13 |
| 6         | 25         | 22             | —               | 25        | 7         | 31                                    | 16        | 27        | 219        | 109       | 14 |
| 61        | 256        | 757            | 320             | 219       | 42        | 259                                   | 98        | 406       | 2,282      | 412       | 15 |
| 30        | 27         | 93             | —               | —         | 25        | 73                                    | 16        | —         | 1,218      | 98        | 16 |
| 873       | 1,439      | 3,106          | 1,096           | 1,506     | 900       | 1,704                                 | 977       | 2,130     | 16,560     | 3,520     | 17 |
| 14,592    | 24,948     | 54,728         | 15,788          | 27,112    | 33,843    | 83,063                                | 26,006    | 38,332    | 322,528    | 48,535    | 18 |
| 7,007     | 11,982     | 26,774         | 7,674           | 13,052    | 17,957    | 42,104                                | 13,664    | 18,983    | 149,559    | 23,048    | 19 |
| 327       | 439        | 632            | 156             | 291       | 487       | 1,401                                 | 198       | 471       | 3,417      | 924       | 20 |
| 23        | 57         | 155            | 36              | 53        | 106       | 298                                   | 57        | 97        | 936        | 91        | 21 |
| 135       | 261        | 741            | 162             | 261       | 382       | 615                                   | 271       | 390       | 3,271      | 511       | 22 |
| 117       | 298        | 524            | 184             | 330       | 333       | 1,017                                 | 196       | 473       | 2,809      | 549       | 23 |
| 100       | 265        | 160            | 118             | 81        | 67        | 428                                   | 30        | 97        | 1,257      | 157       | 24 |
| 7,709     | 13,302     | 28,986         | 8,330           | 14,068    | 19,332    | 45,863                                | 14,416    | 20,511    | 161,249    | 25,280    | 25 |
| 6,883     | 11,646     | 25,742         | 7,458           | 13,044    | 14,511    | 37,200                                | 11,590    | 17,821    | 161,279    | 23,255    | 26 |
| 1,331     | 2,147      | 5,282          | 1,449           | 2,624     | 2,974     | 7,016                                 | 2,171     | 3,495     | 31,948     | 4,666     | 27 |
| *         | *          | *              | *               | *         | *         | 140                                   | *         | 130       | 640        | 130       | 1  |
| 430       | 550        | 1,160          | 430             | 770       | 1,050     | 2,350                                 | 630       | 1,060     | 7,010      | 1,530     | 2  |
| 490       | 820        | 1,840          | 560             | 730       | 1,200     | 2,710                                 | 1,070     | 1,390     | 9,430      | 1,850     | 3  |
| 640       | 910        | 1,850          | 620             | 990       | 1,410     | 2,800                                 | 1,220     | 1,550     | 11,790     | 2,140     | 4  |
| 730       | 1,100      | 2,360          | 940             | 1,190     | 1,420     | 3,750                                 | 1,530     | 2,090     | 13,610     | 1,900     | 5  |
| 730       | 1,050      | 2,930          | 730             | 1,410     | 1,740     | 4,840                                 | 1,640     | 2,010     | 14,850     | 2,220     | 6  |
| 350       | 860        | 2,210          | 580             | 1,020     | 1,450     | 3,120                                 | 910       | 1,300     | 12,780     | 1,760     | 7  |
| 330       | 620        | 1,340          | 330             | 580       | 730       | 1,770                                 | 400       | 640       | 8,340      | 930       | 8  |
| 160       | 380        | 570            | 220             | 330       | 500       | 1,100                                 | 280       | 440       | 4,710      | 540       | 9  |
| 170       | 450        | 610            | 160             | 310       | 470       | 1,280                                 | 290       | 410       | 4,560      | 520       | 10 |
| 110       | 190        | 260            | *               | 200       | *         | 440                                   | 120       | 230       | 1,860      | 400       | 11 |
| *         | *          | 120            | *               | *         | *         | 290                                   | *         | 140       | 1,000      | 100       | 12 |
| *         | *          | *              | *               | *         | *         | 130                                   | *         | *         | 380        | *         | 13 |
| *         | *          | *              | *               | *         | *         | 120                                   | —         | *         | 340        | *         | 14 |
| *         | *          | 110            | *               | *         | *         | 190                                   | *         | *         | 800        | 130       | 15 |
| *         | *          | 170            | *               | *         | *         | 110                                   | *         | *         | 680        | 160       | 16 |
| 4,400     | 7,220      | 15,770         | 4,800           | 7,860     | 10,320    | 25,140                                | 8,310     | 11,680    | 92,780     | 14,440    | 17 |

\*Less than 100; included in total but not shown separately.

Bold italic figures denote net loss.



TABLE 4 — (Cont'd)

## 1954 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

|  |  | Ontario—(Continued)          |            |                  |              |           |           |            |
|--|--|------------------------------|------------|------------------|--------------|-----------|-----------|------------|
|  |  | Kitchener<br>and<br>Waterloo | London     | Niagara<br>Falls | North<br>Bay | Orillia   | Oshawa    | Ottawa     |
| 1  | Number of <b>Taxable Returns</b> .....         | 27,320                       | 45,220     | 15,990           | 6,350        | 4,170     | 16,990    | 78,310     |
| <b>Sources of Income</b>                 |  |                              |            |                  |              |           |           |            |
| 2  | Wages and Salaries .....                       | \$ 77,387                    | \$ 127,500 | \$ 50,839        | \$ 19,142    | \$ 11,131 | \$ 53,498 | \$ 238,765 |
| 3  | Business Income .....                          | 5,857                        | 6,802      | 2,949            | 1,272        | 693       | 2,944     | 11,146     |
| 4  | Professional Income .....                      | 2,811                        | 3,086      | 1,323            | 873          | 264       | 250       | 8,064      |
| 5  | Commission Income .....                        | 2,576                        | 2,799      | 669              | 546          | 190       | 571       | 4,348      |
| 6  | Farm or Fishing Income .....                   | 177                          | 111        | —                | 28           | 53        | 96        | 65         |
| 7  | Old Age Pension Income .....                   | 219                          | 506        | 136              | 35           | 37        | 87        | 766        |
| 8  | Other Earned Income .....                      | 132                          | 107        | 60               | 170          | 5         | 3         | 560        |
| 9  | Total-Earned Income Assessed .....             | 89,159                       | 140,911    | 55,976           | 22,066       | 12,373    | 57,449    | 263,714    |
| 10                                       | Dividends .....                                | 1,484                        | 2,835      | 450              | 286          | 185       | 551       | 6,436      |
| 11                                       | Bond and Bank Interest .....                   | 838                          | 1,612      | 312              | 91           | 77        | 220       | 2,519      |
| 12                                       | Rental Income .....                            | 922                          | 1,719      | 536              | 299          | 20        | 600       | 3,665      |
| 13                                       | Mortgage Interest .....                        | 425                          | 840        | 225              | 51           | 20        | 79        | 1,190      |
| 14                                       | Annuity Income .....                           | 71                           | 174        | 76               | 9            | 4         | 23        | 148        |
| 15                                       | Estate Income .....                            | 998                          | 1,649      | 268              | 155          | 50        | 16        | 3,875      |
| 16                                       | Other Investment Income .....                  | 13                           | 183        | 37               | 13           | 49        | 27        | 406        |
| 17                                       | Total-Investment Income Assessed .....         | 4,751                        | 9,012      | 1,904            | 904          | 405       | 1,516     | 18,239     |
| 18                                       | <b>Total Income Assessed</b> .....             | 93,910                       | 149,923    | 57,880           | 22,970       | 12,778    | 58,965    | 281,953    |
| <b>Exemptions and Deductions Allowed</b> |  |                              |            |                  |              |           |           |            |
| 19                                       | Personal Exemptions .....                      | 43,373                       | 71,302     | 27,143           | 11,072       | 7,039     | 28,904    | 120,689    |
| 20                                       | Pension Fund Deductions .....                  | 837                          | 2,863      | 905              | 590          | 153       | 414       | 11,822     |
| 21                                       | Union Dues .....                               | 180                          | 343        | 160              | 54           | 18        | 234       | 323        |
| 22                                       | Donations .....                                | 1,609                        | 1,654      | 642              | 239          | 178       | 708       | 4,292      |
| 23                                       | Medical Expenses .....                         | 931                          | 1,581      | 640              | 257          | 132       | 620       | 3,025      |
| 24                                       | Other Deductions .....                         | 236                          | 1,229      | 54               | 228          | 14        | 75        | 707        |
| 25                                       | <b>Total Exemptions and Deductions Allowed</b> | 47,166                       | 78,972     | 29,544           | 12,440       | 7,534     | 30,955    | 140,858    |
| 26                                       | <b>Net Taxable Income Assessed</b> .....       | 46,744                       | 70,951     | 28,336           | 10,530       | 5,244     | 28,010    | 141,095    |
| 27                                       | <b>Tax Payable</b> .....                       | 9,631                        | 13,436     | 5,330            | 2,075        | 935       | 5,369     | 28,833     |
| <b>Number of Taxable Returns</b>         |  |                              |            |                  |              |           |           |            |
| 1  | Under \$ 1,000 .....                           | 210                          | 390        | *                | *            | *         | *         | 930        |
| 2  | \$1,000 under 1,500 .....                      | 2,430                        | 3,790      | 1,110            | 690          | 400       | 1,200     | 6,130      |
| 3  | 1,500 under 2,000 .....                        | 3,370                        | 5,940      | 1,300            | 480          | 480       | 1,270     | 9,490      |
| 4  | 2,000 under 2,500 .....                        | 3,970                        | 6,370      | 1,700            | 740          | 660       | 1,650     | 9,960      |
| 5  | 2,500 under 3,000 .....                        | 4,290                        | 7,430      | 2,160            | 980          | 910       | 2,580     | 12,650     |
| 6  | 3,000 under 3,500 .....                        | 4,130                        | 6,700      | 2,310            | 1,060        | 570       | 3,780     | 11,180     |
| 7  | 3,500 under 4,000 .....                        | 3,540                        | 5,030      | 2,420            | 600          | 360       | 2,420     | 7,720      |
| 8  | 4,000 under 4,500 .....                        | 1,710                        | 3,010      | 1,940            | 370          | 240       | 1,330     | 5,160      |
| 9  | 4,500 under 5,000 .....                        | 1,000                        | 1,830      | 970              | 370          | 190       | 890       | 3,990      |
| 10                                       | 5,000 under 6,000 .....                        | 1,020                        | 1,880      | 1,010            | 460          | 180       | 900       | 4,500      |
| 11                                       | 6,000 under 7,000 .....                        | 360                          | 920        | 410              | 210          | *         | 370       | 2,270      |
| 12                                       | 7,000 under 8,000 .....                        | 250                          | 610        | 170              | 110          | *         | 130       | 1,090      |
| 13                                       | 8,000 under 9,000 .....                        | 150                          | 290        | 140              | *            | *         | 130       | 860        |
| 14                                       | 9,000 under 10,000 .....                       | 190                          | 260        | *                | *            | *         | *         | 490        |
| 15                                       | 10,000 under 15,000 .....                      | 420                          | 420        | 150              | *            | *         | 140       | 1,060      |
| 16                                       | 15,000 and over .....                          | 280                          | 350        | *                | *            | —         | *         | 830        |
| 17                                       | <b>Total Number of Taxable Returns</b> .....   | 27,320                       | 45,220     | 15,990           | 6,350        | 4,170     | 16,990    | 78,310     |

\*Less than 100; included in total but not shown separately.



**TABLE 4— (Cont'd)**  
**1954 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| Ontario—(Continued) |           |              |               |                |            |           |                  |           |                           |                                   |    |
|---------------------|-----------|--------------|---------------|----------------|------------|-----------|------------------|-----------|---------------------------|-----------------------------------|----|
| Owen Sound          | Pembroke  | Peterborough | Port Colborne | St. Catharines | St. Thomas | Sarnia    | Sault Ste. Marie | Stratford | Sudbury and Copper Cliff† | Timmins, Porcupine and Schumacher |    |
| 5,060               | 4,590     | 13,900       | 4,860         | 20,230         | 7,040      | 14,500    | 13,640           | 5,930     | 30,820                    | 10,060                            | 1  |
| \$ 13,000           | \$ 12,240 | \$ 42,486    | \$ 15,099     | \$ 64,244      | \$ 20,407  | \$ 48,031 | \$ 43,006        | \$ 16,617 | \$ 106,847                | \$ 30,181                         | 2  |
| 1,375               | 1,394     | 2,317        | 1,054         | 3,997          | 1,175      | 2,298     | 3,299            | 910       | 4,318                     | 1,451                             | 3  |
| 451                 | 409       | 1,612        | 140           | 1,853          | 1,040      | 870       | 1,160            | 261       | 1,972                     | 626                               | 4  |
| 284                 | 181       | 403          | 170           | 1,154          | 350        | 513       | 347              | 285       | 1,024                     | 271                               | 5  |
| 90                  | 11        | 9            | 5             | 108            | 114        | 42        | 29               | 34        | 8                         | —                                 | 6  |
| 43                  | 27        | 124          | 52            | 154            | 69         | 130       | 120              | 87        | 78                        | 13                                | 7  |
| 3                   | —         | 33           | 29            | 34             | 65         | 9         | 55               | 3         | 27                        | 16                                | 8  |
| 15,246              | 14,262    | 46,966       | 16,539        | 71,544         | 23,220     | 51,893    | 48,016           | 18,197    | 114,258                   | 32,558                            | 9  |
| 338                 | 148       | 604          | 223           | 963            | 287        | 615       | 182              | 139       | 306                       | 153                               | 10 |
| 172                 | 42        | 403          | 151           | 417            | 256        | 238       | 337              | 244       | 258                       | 110                               | 11 |
| 95                  | 10        | 312          | 179           | 632            | 246        | 405       | 267              | 123       | 286                       | 129                               | 12 |
| 66                  | 30        | 114          | 99            | 292            | 112        | 194       | 154              | 34        | 156                       | 32                                | 13 |
| 12                  | 15        | 17           | —             | 29             | 8          | 26        | 4                | 7         | 5                         | 6                                 | 14 |
| 89                  | 37        | 232          | 16            | 373            | 87         | 95        | 25               | 151       | 210                       | 51                                | 15 |
| 23                  | —         | 34           | —             | 18             | 6          | 37        | 29               | 26        | 7                         | —                                 | 16 |
| 795                 | 282       | 1,716        | 668           | 2,724          | 1,002      | 1,610     | 998              | 724       | 1,228                     | 481                               | 17 |
| 16,041              | 14,544    | 48,682       | 17,207        | 74,268         | 24,222     | 53,503    | 49,014           | 18,921    | 115,486                   | 33,039                            | 18 |
| 8,427               | 8,069     | 23,604       | 8,438         | 34,210         | 11,721     | 24,887    | 24,335           | 9,898     | 56,421                    | 18,318                            | 19 |
| 145                 | 301       | 915          | 147           | 749            | 558        | 956       | 468              | 359       | 718                       | 243                               | 20 |
| 44                  | 32        | 146          | 80            | 194            | 86         | 143       | 205              | 58        | 613                       | 35                                | 21 |
| 225                 | 231       | 607          | 207           | 768            | 283        | 559       | 458              | 247       | 1,136                     | 289                               | 22 |
| 109                 | 150       | 538          | 180           | 947            | 308        | 804       | 375              | 168       | 779                       | 273                               | 23 |
| 105                 | 33        | 113          | 11            | 235            | 373        | 221       | 74               | 148       | 129                       | 67                                | 24 |
| 9,055               | 8,816     | 25,923       | 9,063         | 37,103         | 13,329     | 27,570    | 25,915           | 10,878    | 59,796                    | 19,225                            | 25 |
| 6,986               | 5,728     | 22,759       | 8,144         | 37,165         | 10,893     | 25,933    | 23,099           | 8,043     | 55,690                    | 13,814                            | 26 |
| 1,342               | 1,121     | 4,315        | 1,589         | 7,330          | 2,053      | 4,845     | 4,611            | 1,456     | 10,429                    | 2,600                             | 27 |
| *                   | *         | *            | *             | *              | *          | *         | *                | *         | 100                       | 100                               | 1  |
| 510                 | 370       | 720          | 300           | 1,530          | 560        | 1,030     | 1,080            | 510       | 1,760                     | 800                               | 2  |
| 590                 | 550       | 1,410        | 380           | 1,710          | 890        | 1,020     | 1,080            | 600       | 1,830                     | 850                               | 3  |
| 750                 | 660       | 1,630        | 400           | 1,910          | 880        | 1,440     | 1,100            | 770       | 1,800                     | 900                               | 4  |
| 1,110               | 940       | 2,090        | 660           | 2,920          | 1,110      | 1,740     | 1,560            | 1,170     | 2,480                     | 1,850                             | 5  |
| 740                 | 910       | 2,550        | 870           | 3,410          | 990        | 1,890     | 2,870            | 990       | 3,660                     | 2,160                             | 6  |
| 450                 | 440       | 2,120        | 1,040         | 3,080          | 650        | 2,010     | 2,280            | 750       | 8,040                     | 1,410                             | 7  |
| 250                 | 260       | 1,290        | 640           | 1,950          | 570        | 1,780     | 1,580            | 380       | 5,520                     | 820                               | 8  |
| 180                 | 100       | 690          | 120           | 1,050          | 300        | 1,220     | 560              | 230       | 2,420                     | 410                               | 9  |
| 210                 | 160       | 620          | 200           | 1,150          | 460        | 1,300     | 830              | 260       | 1,750                     | 360                               | 10 |
| *                   | *         | 260          | *             | 520            | 310        | 460       | 220              | *         | 630                       | 170                               | 11 |
| *                   | *         | *            | *             | 240            | 100        | 170       | 100              | *         | 250                       | *                                 | 12 |
| *                   | *         | *            | *             | 150            | *          | 130       | *                | *         | 140                       | *                                 | 13 |
| *                   | *         | *            | *             | *              | *          | *         | *                | *         | *                         | *                                 | 14 |
| *                   | *         | 170          | *             | 270            | *          | *         | 120              | *         | 220                       | *                                 | 15 |
| *                   | *         | *            | *             | 190            | *          | *         | 120              | *         | 140                       | *                                 | 16 |
| 5,060               | 4,590     | 13,900       | 4,860         | 20,230         | 7,040      | 14,500    | 13,640           | 5,930     | 30,820                    | 10,060                            | 17 |

\*Less than 100; included in total but not shown separately.

Bold italic figures denote net loss.

†Includes additional suburban areas not included in previous years.

**TABLE 4 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

|    |  | Ontario—(Concluded) |           |            |                 |             | Manitoba  |                       |
|----|--|---------------------|-----------|------------|-----------------|-------------|-----------|-----------------------|
|    |  | Toronto             | Welland   | Windsor    | All Other Areas | Total†      | Brandon   | The Pas and Flin Flon |
| 1  | Number of <b>Taxable Returns</b> .....               | 537,190             | 8,580     | 49,680     | 358,770         | 1,481,920   | 6,520     | 4,380                 |
|    | <b>Sources of Income</b>                             |                     |           |            |                 |             |           |                       |
| 2  | Wages and Salaries .....                             | \$1,614,884         | \$ 26,410 | \$ 159,422 | \$ 981,560      | \$4,361,098 | \$ 16,653 | \$ 16,160             |
| 3  | Business Income .....                                | 109,086             | 1,083     | 6,694      | 100,364         | 310,167     | 1,224     | 814                   |
| 4  | Professional Income .....                            | 57,398              | 850       | 4,585      | 18,676          | 125,520     | 442       | 327                   |
| 5  | Commission Income .....                              | 42,138              | 114       | 2,199      | 15,347          | 86,129      | 270       | 51                    |
| 6  | Farm or Fishing Income .....                         | 731                 | —         | 108        | 35,118          | 37,656      | 224       | 11                    |
| 7  | Old Age Pension Income .....                         | 4,829               | 51        | 241        | 2,751           | 12,247      | 55        | 19                    |
| 8  | Other Earned Income .....                            | 3,095               | 21        | 75         | 1,355           | 6,380       | 10        | —                     |
| 9  | Total-Earned Income Assessed .....                   | 1,832,161           | 28,529    | 173,324    | 1,155,171       | 4,939,197   | 18,878    | 17,382                |
| 10 | Dividends .....                                      | 50,951              | 124       | 1,173      | 15,353          | 95,319      | 141       | 144                   |
| 11 | Bond and Bank Interest .....                         | 21,094              | 142       | 873        | 10,209          | 46,322      | 209       | 99                    |
| 12 | Rental Income .....                                  | 19,767              | 105       | 1,822      | 7,028           | 45,656      | 202       | 4                     |
| 13 | Mortgage Interest .....                              | 9,071               | 141       | 372        | 5,887           | 22,486      | 58        | 2                     |
| 14 | Annuity Income .....                                 | 1,519               | 21        | 43         | 690             | 3,395       | 12        | 1                     |
| 15 | Estate Income .....                                  | 13,761              | 90        | 591        | 6,030           | 33,956      | 4         | —                     |
| 16 | Other Investment Income .....                        | 3,707               | —         | 124        | 1,124           | 7,447       | —         | —                     |
| 17 | Total-Investment Income Assessed .....               | 119,870             | 623       | 4,998      | 46,321          | 254,581     | 626       | 242                   |
| 18 | <b>Total Income Assessed</b> .....                   | 1,952,031           | 29,152    | 178,322    | 1,201,492       | 5,193,778   | 19,504    | 17,624                |
|    | <b>Exemptions and Deductions Allowed</b>             |                     |           |            |                 |             |           |                       |
| 19 | Personal Exemptions .....                            | 812,124             | 14,604    | 83,522     | 616,557         | 2,396,460   | 10,568    | 8,150                 |
| 20 | Pension Fund Deductions .....                        | 25,947              | 259       | 1,770      | 15,575          | 75,437      | 410       | 482                   |
| 21 | Union Dues .....                                     | 3,815               | 112       | 609        | 2,766           | 12,159      | 49        | 54                    |
| 22 | Donations .....                                      | 18,663              | 401       | 1,754      | 12,405          | 54,557      | 178       | 136                   |
| 23 | Medical Expenses .....                               | 15,027              | 308       | 1,534      | 10,229          | 45,743      | 195       | 209                   |
| 24 | Other Deductions .....                               | 14,714              | 65        | 401        | 4,743           | 26,736      | 180       | 82                    |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 890,290             | 15,749    | 89,590     | 662,275         | 2,611,092   | 11,580    | 9,113                 |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 1,061,741           | 13,403    | 88,732     | 539,217         | 2,582,686   | 7,924     | 8,511                 |
| 27 | <b>Tax Payable</b> .....                             | 223,488             | 2,508     | 17,096     | 104,829         | 520,324     | 1,478     | 1,605                 |
|    | <b>Number of Taxable Returns</b>                     |                     |           |            |                 |             |           |                       |
| 1  | Under \$ 1,000 .....                                 | 7,890               | *         | 280        | 2,110           | 13,910      | *         | *                     |
| 2  | \$1,000 under 1,500 .....                            | 43,300              | 630       | 3,330      | 33,110          | 122,260     | 880       | 200                   |
| 3  | 1,500 under 2,000 .....                              | 60,380              | 600       | 4,580      | 36,710          | 157,600     | 840       | 260                   |
| 4  | 2,000 under 2,500 .....                              | 76,310              | 1,190     | 5,370      | 48,320          | 194,400     | 1,180     | 250                   |
| 5  | 2,500 under 3,000 .....                              | 81,630              | 1,200     | 8,990      | 61,030          | 232,100     | 1,100     | 390                   |
| 6  | 3,000 under 3,500 .....                              | 75,670              | 1,420     | 7,820      | 56,960          | 226,790     | 1,030     | 380                   |
| 7  | 3,500 under 4,000 .....                              | 59,150              | 1,370     | 6,250      | 41,810          | 179,280     | 390       | 610                   |
| 8  | 4,000 under 4,500 .....                              | 38,570              | 930       | 4,590      | 26,070          | 114,970     | 360       | 1,080                 |
| 9  | 4,500 under 5,000 .....                              | 26,060              | 360       | 2,410      | 15,950          | 70,530      | 160       | 530                   |
| 10 | 5,000 under 6,000 .....                              | 26,200              | 490       | 2,690      | 16,270          | 72,130      | 330       | 410                   |
| 11 | 6,000 under 7,000 .....                              | 12,140              | 190       | 1,280      | 7,250           | 32,280      | *         | *                     |
| 12 | 7,000 under 8,000 .....                              | 7,270               | *         | 690        | 3,720           | 17,120      | *         | *                     |
| 13 | 8,000 under 9,000 .....                              | 4,460               | *         | 270        | 2,140           | 10,320      | *         | *                     |
| 14 | 9,000 under 10,000 .....                             | 2,950               | *         | 220        | 1,610           | 7,110       | —         | *                     |
| 15 | 10,000 under 15,000 .....                            | 7,990               | *         | 450        | 3,560           | 17,170      | *         | *                     |
| 16 | 15,000 and over .....                                | 7,220               | *         | 460        | 2,150           | 13,950      | *         | *                     |
| 17 | <b>Total Number of Taxable Returns</b> .....         | 537,190             | 8,580     | 49,680     | 358,770         | 1,481,920   | 6,520     | 4,380                 |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.



**TABLE 4 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| Manitoba—(Concluded) |                       |            | Saskatchewan |                  |           |                                |                       |            | Alberta    |            |    |
|----------------------|-----------------------|------------|--------------|------------------|-----------|--------------------------------|-----------------------|------------|------------|------------|----|
| Winnipeg             | All<br>Other<br>Areas | Total†     | Moose<br>Jaw | Prince<br>Albert | Regina    | Saskatoon<br>and<br>Sutherland | All<br>Other<br>Areas | Total†     | Calgary    | Edmonton   |    |
| 126,330              | 30,760                | 167,990    | 8,410        | 4,980            | 31,820    | 20,910                         | 62,850                | 128,970    | 61,090     | 77,450     | 1  |
| \$ 359,824           | \$ 70,065             | \$ 462,703 | \$ 23,157    | \$ 13,324        | \$ 91,197 | \$ 57,771                      | \$ 121,332            | \$ 306,781 | \$ 184,720 | \$ 226,831 | 2  |
| 23,918               | 10,117                | 36,073     | 2,437        | 1,145            | 5,173     | 6,369                          | 18,757                | 33,880     | 13,709     | 14,617     | 3  |
| 11,191               | 1,554                 | 13,514     | 419          | 699              | 3,271     | 3,247                          | 4,269                 | 11,904     | 4,961      | 6,737      | 4  |
| 7,318                | 677                   | 8,315      | 444          | 48               | 1,039     | 1,050                          | 1,370                 | 3,952      | 4,163      | 4,642      | 5  |
| 607                  | 4,214                 | 5,056      | 479          | 68               | 903       | 540                            | 35,229                | 37,218     | 762        | 573        | 6  |
| 824                  | 204                   | 1,103      | 70           | 13               | 263       | 214                            | 958                   | 1,517      | 550        | 432        | 7  |
| 1,000                | 68                    | 1,078      | 49           | 40               | 138       | 75                             | 254                   | 556        | 411        | 363        | 8  |
| 404,682              | 86,899                | 527,842    | 27,055       | 15,337           | 101,984   | 69,266                         | 182,169               | 395,808    | 209,276    | 254,195    | 9  |
| 7,651                | 569                   | 8,504      | 152          | 177              | 1,504     | 1,165                          | 1,203                 | 4,202      | 4,823      | 3,874      | 10 |
| 3,973                | 981                   | 5,261      | 192          | 169              | 668       | 532                            | 2,307                 | 3,868      | 1,694      | 1,645      | 11 |
| 2,548                | 820                   | 3,566      | 442          | 108              | 1,373     | 932                            | 4,137                 | 6,992      | 3,255      | 2,332      | 12 |
| 1,039                | 287                   | 1,386      | 10           | 20               | 103       | 148                            | 153                   | 434        | 688        | 659        | 13 |
| 321                  | 26                    | 360        | 10           | 1                | 90        | 61                             | 70                    | 233        | 139        | 164        | 14 |
| 1,976                | 119                   | 2,099      | 75           | 29               | 282       | 114                            | 699                   | 1,200      | 1,360      | 748        | 15 |
| 579                  | 33                    | 613        | 46           | 15               | 324       | 118                            | 314                   | 817        | 742        | 1,115      | 16 |
| 18,087               | 2,835                 | 21,789     | 927          | 519              | 4,344     | 3,070                          | 8,883                 | 17,746     | 12,701     | 10,537     | 17 |
| 422,769              | 89,734                | 549,631    | 27,982       | 15,856           | 106,328   | 72,336                         | 191,052               | 413,554    | 221,977    | 264,732    | 18 |
| 204,594              | 50,271                | 273,583    | 14,021       | 8,183            | 47,685    | 34,097                         | 104,509               | 208,495    | 96,345     | 122,553    | 19 |
| 8,709                | 1,799                 | 11,400     | 601          | 309              | 2,185     | 1,354                          | 3,099                 | 7,548      | 3,510      | 3,918      | 20 |
| 1,095                | 189                   | 1,388      | 104          | 57               | 262       | 210                            | 402                   | 1,035      | 391        | 577        | 21 |
| 4,554                | 630                   | 5,498      | 214          | 136              | 1,213     | 659                            | 1,731                 | 3,953      | 1,714      | 2,134      | 22 |
| 4,697                | 578                   | 5,678      | 246          | 148              | 977       | 569                            | 1,695                 | 3,634      | 1,439      | 1,995      | 23 |
| 2,219                | 622                   | 3,103      | 308          | 138              | 567       | 484                            | 1,317                 | 2,815      | 1,091      | 1,346      | 24 |
| 225,868              | 54,089                | 300,650    | 15,494       | 8,971            | 52,889    | 37,373                         | 112,753               | 227,480    | 104,490    | 132,523    | 25 |
| 196,901              | 35,645                | 248,981    | 12,488       | 6,885            | 53,439    | 34,963                         | 78,299                | 186,074    | 117,487    | 132,209    | 26 |
| 40,025               | 6,582                 | 49,690     | 2,381        | 1,284            | 10,767    | 7,235                          | 14,975                | 36,642     | 24,416     | 26,564     | 27 |
| 1,150                | 180                   | 1,350      | *            | *                | 420       | 180                            | 250                   | 940        | 550        | 830        | 1  |
| 13,160               | 4,640                 | 18,880     | 770          | 590              | 2,750     | 1,920                          | 8,240                 | 14,270     | 5,220      | 7,360      | 2  |
| 16,120               | 3,880                 | 21,100     | 980          | 610              | 4,510     | 2,730                          | 7,700                 | 16,530     | 7,100      | 9,490      | 3  |
| 17,500               | 4,840                 | 23,770     | 1,120        | 580              | 5,200     | 2,880                          | 9,710                 | 19,490     | 8,360      | 10,410     | 4  |
| 20,980               | 5,680                 | 28,150     | 1,300        | 720              | 4,880     | 3,530                          | 11,760                | 22,190     | 9,280      | 11,840     | 5  |
| 19,830               | 4,290                 | 25,530     | 1,210        | 970              | 3,950     | 3,040                          | 8,270                 | 17,440     | 8,700      | 10,760     | 6  |
| 13,020               | 2,510                 | 16,530     | 1,060        | 540              | 3,130     | 2,030                          | 5,590                 | 12,350     | 6,520      | 8,610      | 7  |
| 7,370                | 1,380                 | 10,190     | 500          | 310              | 1,900     | 1,260                          | 3,350                 | 7,320      | 4,350      | 5,330      | 8  |
| 4,320                | 1,080                 | 6,090      | 390          | 190              | 1,580     | 820                            | 2,370                 | 5,350      | 2,940      | 3,890      | 9  |
| 5,100                | 1,140                 | 6,980      | 510          | 210              | 1,370     | 1,090                          | 2,640                 | 5,820      | 2,880      | 3,670      | 10 |
| 2,230                | 400                   | 2,740      | 250          | 100              | 800       | 400                            | 1,240                 | 2,790      | 1,540      | 1,980      | 11 |
| 1,200                | 220                   | 1,570      | *            | *                | 270       | 180                            | 600                   | 1,170      | 890        | 780        | 12 |
| 870                  | 120                   | 1,040      | *            | —                | 210       | 180                            | 340                   | 750        | 590        | 480        | 13 |
| 640                  | 130                   | 780        | *            | *                | 180       | 130                            | 250                   | 610        | 390        | 380        | 14 |
| 1,510                | 190                   | 1,820      | *            | *                | 390       | 360                            | 350                   | 1,220      | 920        | 870        | 15 |
| 1,330                | *                     | 1,470      | *            | *                | 280       | 180                            | 190                   | 730        | 860        | 770        | 16 |
| 126,330              | 30,760                | 167,990    | 8,410        | 4,980            | 31,820    | 20,910                         | 62,850                | 128,970    | 61,090     | 77,450     | 17 |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

## 1954 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

|    |   | Alberta—(Concluded) |              |                 |            | British Columbia         |           |           |
|----|---|---------------------|--------------|-----------------|------------|--------------------------|-----------|-----------|
|    |   | Lethbridge          | Medicine Hat | All Other Areas | Total†     | Alberni and Port Alberni | Kamloops  | Nanaimo   |
| 1  | Number of Taxable Returns . . . . .               | 8,850               | 4,730        | 72,620          | 224,740    | 4,820                    | 5,240     | 5,270     |
|    | <b>Sources of Income</b>                          |                     |              |                 |            |                          |           |           |
| 2  | Wages and Salaries . . . . .                      | \$ 23,420           | \$ 11,932    | \$ 164,373      | \$ 611,276 | \$ 15,269                | \$ 15,169 | \$ 16,089 |
| 3  | Business Income . . . . .                         | 2,195               | 1,277        | 22,055          | 53,853     | 423                      | 861       | 1,117     |
| 4  | Professional Income . . . . .                     | 1,347               | 570          | 2,430           | 16,045     | 312                      | 477       | 236       |
| 5  | Commission Income . . . . .                       | 594                 | 119          | 1,913           | 11,431     | 107                      | 157       | 188       |
| 6  | Farm or Fishing Income . . . . .                  | 1,174               | 960          | 24,424          | 27,894     | 61                       | 93        | 180       |
| 7  | Old Age Pension Income . . . . .                  | 77                  | 53           | 490             | 1,601      | —                        | 34        | 23        |
| 8  | Other Earned Income . . . . .                     | 7                   | 1            | 255             | 1,037      | 7                        | 16        | 20        |
| 9  | Total-Earned Income Assessed . . . . .            | 28,814              | 14,912       | 215,940         | 723,137    | 16,179                   | 16,807    | 17,853    |
| 10 | Dividends . . . . .                               | 376                 | 119          | 1,429           | 10,621     | 119                      | 108       | 73        |
| 11 | Bond and Bank Interest . . . . .                  | 271                 | 128          | 1,601           | 5,340      | 54                       | 71        | 211       |
| 12 | Rental Income . . . . .                           | 906                 | 164          | 1,294           | 7,950      | 31                       | 281       | 59        |
| 13 | Mortgage Interest . . . . .                       | 211                 | 61           | 638             | 2,258      | 2                        | 23        | 60        |
| 14 | Annuity Income . . . . .                          | 13                  | 8            | 30              | 353        | 20                       | —         | 3         |
| 15 | Estate Income . . . . .                           | 345                 | —            | 447             | 2,900      | 1                        | 7         | —         |
| 16 | Other Investment Income . . . . .                 | 89                  | 9            | 843             | 2,798      | 3                        | 11        | 6         |
| 17 | Total-Investment Income Assessed . . . . .        | 2,211               | 489          | 6,282           | 32,220     | 230                      | 501       | 412       |
| 18 | Total Income Assessed . . . . .                   | 31,025              | 15,401       | 222,222         | 755,357    | 16,409                   | 17,308    | 18,265    |
|    | <b>Exemptions and Deductions Allowed</b>          |                     |              |                 |            |                          |           |           |
| 19 | Personal Exemptions . . . . .                     | 14,934              | 8,028        | 120,740         | 362,600    | 8,089                    | 8,748     | 9,169     |
| 20 | Pension Fund Deductions . . . . .                 | 448                 | 294          | 2,949           | 11,119     | 226                      | 367       | 231       |
| 21 | Union Dues . . . . .                              | 67                  | 42           | 374             | 1,450      | 102                      | 58        | 64        |
| 22 | Donations . . . . .                               | 400                 | 161          | 1,817           | 6,227      | 67                       | 100       | 58        |
| 23 | Medical Expenses . . . . .                        | 257                 | 62           | 1,018           | 4,771      | 218                      | 149       | 146       |
| 24 | Other Deductions . . . . .                        | 168                 | 213          | 1,215           | 4,033      | 8                        | 165       | 51        |
| 25 | Total Exemptions and Deductions Allowed . . . . . | 16,274              | 8,800        | 128,113         | 390,200    | 8,710                    | 9,587     | 9,719     |
| 26 | Net Taxable Income Assessed . . . . .             | 14,751              | 6,601        | 94,109          | 365,157    | 7,699                    | 7,721     | 8,546     |
| 27 | Tax Payable . . . . .                             | 3,018               | 1,305        | 17,263          | 72,566     | 1,399                    | 1,445     | 1,591     |
|    | <b>Number of Taxable Returns</b>                  |                     |              |                 |            |                          |           |           |
| 1  | Under \$ 1,000 . . . . .                          | *                   | —            | 630             | 2,070      | *                        | *         | —         |
| 2  | \$1,000 under 1,500 . . . . .                     | 840                 | 580          | 8,950           | 22,950     | 350                      | 430       | 420       |
| 3  | 1,500 under 2,000 . . . . .                       | 1,160               | 570          | 8,450           | 26,770     | 320                      | 640       | 480       |
| 4  | 2,000 under 2,500 . . . . .                       | 1,130               | 550          | 9,930           | 30,380     | 460                      | 530       | 580       |
| 5  | 2,500 under 3,000 . . . . .                       | 1,520               | 970          | 12,340          | 35,950     | 540                      | 910       | 810       |
| 6  | 3,000 under 3,500 . . . . .                       | 1,280               | 650          | 11,020          | 32,410     | 1,220                    | 910       | 810       |
| 7  | 3,500 under 4,000 . . . . .                       | 860                 | 420          | 7,460           | 23,870     | 660                      | 550       | 670       |
| 8  | 4,000 under 4,500 . . . . .                       | 530                 | 260          | 4,570           | 15,040     | 460                      | 400       | 510       |
| 9  | 4,500 under 5,000 . . . . .                       | 260                 | 200          | 3,190           | 10,480     | 290                      | 170       | 310       |
| 10 | 5,000 under 6,000 . . . . .                       | 540                 | 270          | 3,030           | 10,390     | 290                      | 380       | 350       |
| 11 | 6,000 under 7,000 . . . . .                       | 150                 | 120          | 1,360           | 5,150      | *                        | 110       | 120       |
| 12 | 7,000 under 8,000 . . . . .                       | 130                 | *            | 610             | 2,430      | *                        | *         | *         |
| 13 | 8,000 under 9,000 . . . . .                       | *                   | *            | 330             | 1,510      | *                        | *         | *         |
| 14 | 9,000 under 10,000 . . . . .                      | *                   | *            | 220             | 1,070      | *                        | *         | *         |
| 15 | 10,000 under 15,000 . . . . .                     | 100                 | *            | 360             | 2,280      | *                        | *         | *         |
| 16 | 15,000 and over . . . . .                         | 140                 | *            | 170             | 1,990      | —                        | *         | —         |
| 17 | Total Number of Taxable Returns . . . . .         | 8,850               | 4,730        | 72,620          | 224,740    | 4,820                    | 5,240     | 5,270     |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

**TABLE 4— (Concluded)**  
**1954 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| British Columbia—(Concluded) |                  |                          |                |            |                        |                       |             | Yukon     | Non-Resi-<br>dents | Grand<br>Total† |    |
|------------------------------|------------------|--------------------------|----------------|------------|------------------------|-----------------------|-------------|-----------|--------------------|-----------------|----|
| New<br>West-<br>minster      | Prince<br>George | Trail<br>and<br>Rossland | Van-<br>couver | Victoria   | West<br>Van-<br>couver | All<br>Other<br>Areas | Total†      |           |                    |                 |    |
| 24,050                       | 4,720            | 5,840                    | 173,170        | 36,900     | 4,520                  | 106,410               | 370,940     | 3,830     | 17,630             | 3,410,160       | 1  |
| \$ 71,578                    | \$ 13,080        | \$ 20,528                | \$ 517,384     | \$ 100,244 | \$ 18,037              | \$ 305,807            | \$1,093,185 | \$ 13,523 | \$ 41,982          | \$9,770,696     | 2  |
| 3,320                        | 1,865            | 587                      | 34,650         | 6,231      | 1,430                  | 30,703                | 81,188      | 1,139     | 2,581              | 731,954         | 3  |
| 1,835                        | 556              | 480                      | 17,953         | 3,538      | 1,318                  | 5,788                 | 32,493      | 66        | 1,458              | 271,012         | 4  |
| 1,250                        | 36               | 76                       | 11,281         | 1,853      | 820                    | 1,979                 | 17,748      | 11        | 600                | 179,715         | 5  |
| 1,769                        | —                | 8                        | 6,193          | 555        | —                      | 8,010                 | 16,853      | —         | 291                | 129,571         | 6  |
| 87                           | 19               | 24                       | 1,831          | 779        | 69                     | 697                   | 3,565       | 33        | 13                 | 26,562          | 7  |
| 75                           | 9                | 8                        | 1,164          | 350        | 95                     | 438                   | 2,183       | —         | 141                | 16,516          | 8  |
| 79,914                       | 15,565           | 21,695                   | 590,456        | 113,550    | 21,769                 | 353,422               | 1,247,215   | 14,772    | 47,066             | 11,126,026      | 9  |
| 1,984                        | 139              | 215                      | 16,953         | 5,275      | 1,068                  | 3,469                 | 29,401      | 21        | 685                | 216,863         | 10 |
| 544                          | 42               | 73                       | 5,709          | 2,539      | 356                    | 1,848                 | 11,447      | 44        | 141                | 100,658         | 11 |
| 308                          | 68               | 65                       | 5,885          | 1,100      | 349                    | 1,771                 | 9,916       | 171       | 1,957              | 113,228         | 12 |
| 134                          | 4                | 62                       | 2,256          | 706        | 85                     | 1,032                 | 4,363       | 2         | 70                 | 43,080          | 13 |
| 8                            | —                | 1                        | 721            | 244        | 26                     | 124                   | 1,147       | —         | 8                  | 6,953           | 14 |
| 19                           | —                | 4                        | 5,733          | 2,499      | 199                    | 1,861                 | 10,321      | —         | 124                | 80,453          | 15 |
| 55                           | 3                | —                        | 1,058          | 317        | 46                     | 508                   | 2,008       | 10        | 687                | 19,644          | 16 |
| 3,052                        | 256              | 420                      | 38,315         | 12,680     | 2,129                  | 10,613                | 68,603      | 248       | 3,672              | 580,879         | 17 |
| 82,966                       | 15,821           | 22,115                   | 628,771        | 126,230    | 23,898                 | 364,035               | 1,315,818   | 15,020    | 50,738             | 11,706,905      | 18 |
| 41,227                       | 7,475            | 10,616                   | 274,517        | 59,810     | 7,902                  | 182,743               | 610,295     | 5,502     | 17,330             | 5,604,562       | 19 |
| 1,124                        | 183              | 124                      | 8,801          | 2,720      | 342                    | 4,689                 | 18,807      | 158       | 705                | 171,269         | 20 |
| 377                          | 33               | 102                      | 2,026          | 350        | 28                     | 1,210                 | 4,350       | 15        | 53                 | 27,989          | 21 |
| 389                          | 50               | 178                      | 4,286          | 777        | 138                    | 1,646                 | 7,689       | 35        | 230                | 209,529         | 22 |
| 1,079                        | 76               | 325                      | 7,213          | 1,652      | 318                    | 3,126                 | 14,304      | 69        | 366                | 102,883         | 23 |
| 172                          | 128              | 31                       | 1,872          | 574        | 109                    | 1,427                 | 4,538       | 9         | 289                | 54,932          | 24 |
| 44,368                       | 7,945            | 11,376                   | 298,715        | 65,883     | 8,837                  | 194,841               | 659,983     | 5,788     | 18,973             | 6,171,164       | 25 |
| 38,598                       | 7,876            | 10,739                   | 330,056        | 60,347     | 15,061                 | 169,194               | 655,835     | 9,232     | 31,765             | 5,535,741       | 26 |
| 7,795                        | 1,466            | 1,984                    | 68,505         | 10,945     | 3,322                  | 31,902                | 130,354     | 1,782     | 6,626              | 1,097,392       | 27 |
| *                            | *                | *                        | 1,440          | 460        | *                      | 780                   | 2,940       | 100       | 4,010              | 29,780          | 1  |
| 1,550                        | 510              | 240                      | 13,980         | 2,960      | 290                    | 8,730                 | 29,460      | 260       | 2,840              | 327,370         | 2  |
| 2,060                        | 480              | 470                      | 18,490         | 4,310      | 260                    | 8,890                 | 36,400      | 220       | 2,480              | 382,890         | 3  |
| 2,770                        | 490              | 390                      | 22,350         | 4,250      | 430                    | 12,420                | 44,670      | 340       | 1,990              | 445,060         | 4  |
| 3,540                        | 810              | 490                      | 24,230         | 5,320      | 390                    | 16,100                | 53,140      | 270       | 1,460              | 535,070         | 5  |
| 5,460                        | 670              | 700                      | 26,270         | 5,590      | 470                    | 17,470                | 59,570      | 470       | 1,040              | 525,260         | 6  |
| 3,380                        | 540              | 1,270                    | 19,950         | 4,510      | 430                    | 13,750                | 45,710      | 540       | 650                | 390,970         | 7  |
| 1,940                        | 390              | 950                      | 14,550         | 3,350      | 330                    | 10,170                | 33,050      | 370       | 510                | 245,420         | 8  |
| 1,170                        | 300              | 460                      | 9,210          | 2,190      | 260                    | 6,280                 | 20,640      | 360       | 440                | 151,770         | 9  |
| 1,060                        | 190              | 510                      | 9,630          | 1,610      | 420                    | 6,230                 | 20,670      | 460       | 710                | 158,770         | 10 |
| 330                          | 130              | 140                      | 4,140          | 800        | 360                    | 2,240                 | 8,430       | 260       | 340                | 71,450          | 11 |
| 200                          | *                | *                        | 2,410          | 470        | 210                    | 1,220                 | 4,770       | 100       | 230                | 38,110          | 12 |
| 120                          | *                | *                        | 1,430          | 230        | 150                    | 680                   | 2,750       | *         | 140                | 23,450          | 13 |
| 110                          | *                | *                        | 830            | 150        | *                      | 390                   | 1,690       | *         | 160                | 16,120          | 14 |
| 180                          | *                | *                        | 2,370          | 500        | 260                    | 630                   | 4,220       | *         | 410                | 38,170          | 15 |
| 100                          | *                | *                        | 1,890          | 200        | 160                    | 430                   | 2,830       | *         | 220                | 30,500          | 16 |
| 24,050                       | 4,720            | 5,840                    | 173,170        | 36,900     | 4,520                  | 106,410               | 370,940     | 3,830     | 17,630             | 3,410,160       | 17 |

\*Less than 100; included in total but not shown separately.  
†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.

TABLE 5

## 1954 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence                | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence              | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable |
|-----------------------------------|---------------------------|-----------------|----------------|---------------------------------|---------------------------|-----------------|----------------|
| <b>Newfoundland</b>               |                           |                 |                | <b>Nova Scotia—(Concluded)</b>  |                           |                 |                |
| Division 1.....                   | 23,280                    | \$ 74,512       | \$ 6,212       | North Sydney.....               | 1,650                     | \$ 5,290        | \$ 344         |
| St. John's.....                   | 15,670                    | 52,547          | 4,883          | Sydney Mines.....               | 1,470                     | 4,417           | 245            |
| Division 2.....                   | 1,150                     | 3,150           | 191            | Inverness.....                  | 880                       | 2,471           | 143            |
| Division 3.....                   | 1,090                     | 2,904           | 162            | Richmond.....                   | 900                       | 2,429           | 137            |
| Division 4.....                   | 2,230                     | 6,685           | 519            | Victoria.....                   | 450                       | 1,129           | 63             |
| Division 5.....                   | 4,900                     | 17,693          | 1,479          |                                 |                           |                 |                |
| Corner Brook.....                 | 3,580                     | 13,282          | 1,174          | <b>Total Nova Scotia.....</b>   | 98,200                    | 306,690         | 23,406         |
| Division 6.....                   | 5,360                     | 19,279          | 1,447          |                                 |                           |                 |                |
| Division 7.....                   | 1,050                     | 2,932           | 191            | <b>New Brunswick</b>            |                           |                 |                |
| Division 8.....                   | 950                       | 2,846           | 198            | Albert.....                     | 1,120                     | 3,597           | 235            |
| Division 9.....                   | 280                       | 772             | 40             | Carleton.....                   | 1,540                     | 4,462           | 258            |
| Division 10 (Labrador).....       | 1,340                     | 4,064           | 370            | Charlotte.....                  | 2,830                     | 7,571           | 464            |
| <b>Total Newfoundland.....</b>    | 41,630                    | 134,837         | 10,809         | Gloucester.....                 | 3,200                     | 9,597           | 676            |
|                                   |                           |                 |                | Bathurst.....                   | 1,930                     | 6,462           | 513            |
| <b>Prince Edward Island</b>       |                           |                 |                | Kent.....                       | 780                       | 1,979           | 91             |
| King's.....                       | 590                       | 1,838           | 201            | King's.....                     | 2,760                     | 10,371          | 1,199          |
| Prince.....                       | 2,080                     | 6,110           | 542            | Madawaska.....                  | 3,200                     | 10,392          | 659            |
| Summerside.....                   | 1,140                     | 3,734           | 410            | Edmundston.....                 | 2,380                     | 8,214           | 544            |
| Queen's.....                      | 4,460                     | 13,187          | 948            | Northumberland.....             | 3,020                     | 8,102           | 472            |
| Charlottetown.....                | 3,640                     | 10,995          | 824            | Chatham.....                    | 760                       | 2,239           | 144            |
| <b>Total Prince Edward Island</b> | 7,130                     | 21,135          | 1,691          | Queen's.....                    | 1,470                     | 4,248           | 281            |
|                                   |                           |                 |                | Restigouche.....                | 4,200                     | 13,651          | 934            |
| <b>Nova Scotia</b>                |                           |                 |                | Campbellton.....                | 1,680                     | 5,292           | 370            |
| Annapolis.....                    | 1,640                     | 4,704           | 273            | Dalhousie.....                  | 1,080                     | 4,228           | 337            |
| Antigonish.....                   | 880                       | 2,699           | 204            | St. John.....                   | 19,410                    | 59,704          | 4,476          |
| Colchester.....                   | 4,290                     | 12,833          | 889            | Saint John.....                 | 17,590                    | 54,574          | 4,147          |
| Truro.....                        | 3,140                     | 9,761           | 690            | Sunbury.....                    | 500                       | 1,260           | 72             |
| Cumberland.....                   | 4,360                     | 13,051          | 832            | Victoria.....                   | 1,440                     | 4,558           | 286            |
| Amherst.....                      | 1,840                     | 5,810           | 426            | Westmorland.....                | 15,780                    | 51,587          | 4,789          |
| Springhill.....                   | 1,200                     | 3,619           | 209            | Moncton.....                    | 11,430                    | 36,960          | 2,875          |
| Digby.....                        | 1,410                     | 3,643           | 204            | York.....                       | 7,440                     | 24,357          | 2,053          |
| Guysborough.....                  | 740                       | 2,106           | 130            | Fredericton.....                | 4,660                     | 16,484          | 1,614          |
| Halifax.....                      | 40,970                    | 130,671         | 10,988         | <b>Total New Brunswick.....</b> | 68,690                    | 215,436         | 16,945         |
| Halifax.....                      | 36,060                    | 116,928         | 10,158         |                                 |                           |                 |                |
| Hants.....                        | 2,600                     | 7,604           | 618            | <b>Quebec</b>                   |                           |                 |                |
| King's.....                       | 3,570                     | 10,694          | 858            | Abitibi.....                    | 9,010                     | 29,976          | 2,260          |
| Lunenburg.....                    | 3,610                     | 10,896          | 821            | Argenteuil.....                 | 4,080                     | 12,164          | 816            |
| Pictou.....                       | 6,430                     | 19,712          | 1,413          | Arthabaska.....                 | 3,930                     | 11,009          | 764            |
| New Glasgow.....                  | 2,720                     | 9,354           | 822            | Victoriaville.....              | 2,610                     | 7,800           | 612            |
| Stellarton.....                   | 1,000                     | 2,984           | 190            | Bagot.....                      | 1,070                     | 2,542           | 135            |
| Queen's.....                      | 1,320                     | 4,471           | 317            | Beauce.....                     | 2,950                     | 8,016           | 435            |
| Shelburne.....                    | 830                       | 2,133           | 129            | Beauharnois.....                | 8,190                     | 24,894          | 1,356          |
| Yarmouth.....                     | 1,630                     | 5,591           | 540            | Valleyfield.....                | 5,100                     | 15,018          | 803            |
| Yarmouth.....                     | 1,130                     | 4,229           | 465            | Bellechasse.....                | 880                       | 2,379           | 116            |
| Cape Breton.....                  | 21,690                    | 69,853          | 4,847          | Berthier.....                   | 1,730                     | 5,056           | 297            |
| Sydney and Glace Bay.....         | 12,130                    | 40,805          | 3,117          | Bonaventure.....                | 1,390                     | 3,733           | 194            |
| New Waterford.....                | 2,200                     | 6,897           | 431            | Brome.....                      | 980                       | 3,415           | 257            |
|                                   |                           |                 |                | Chambly.....                    | 20,810                    | 69,721          | 5,031          |



TABLE 5 — (Cont'd)

## 1954 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence                                | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence                             | Number<br>of<br>Taxpayers | Total<br>Income  | Tax<br>Payable |
|---|---------------------------|-----------------|----------------|--|---------------------------|------------------|----------------|
| <b>Quebec—(Continued)</b>                         |                           |                 |                | <b>Quebec—(Concluded)</b>                      |                           |                  |                |
| Champlain . . . . .                               | 10,310                    | \$ 33,914       | \$ 1,849       | Sorel . . . . .                                | 3,410                     | \$ 10,768        | \$ 631         |
| Cap de la Madeleine . . . . .                     | 3,720                     | 12,786          | 667            | Richmond . . . . .                             | 6,010                     | 20,073           | 1,112          |
| Grand-Mere . . . . .                              | 2,200                     | 7,275           | 412            | Rimouski . . . . .                             | 3,690                     | 10,291           | 610            |
| La Tuque . . . . .                                | 1,610                     | 5,846           | 377            | Rimouski . . . . .                             | 1,820                     | 5,393            | 299            |
| Charlevoix . . . . .                              | 1,300                     | 4,471           | 390            | Rouville . . . . .                             | 2,350                     | 7,696            | 522            |
| Chateauguay . . . . .                             | 2,260                     | 8,299           | 813            | Saguenay (Anticosti Island) . .                | 6,820                     | 23,717           | 1,781          |
| Chicoutimi . . . . .                              | 18,310                    | 62,904          | 3,378          | St. Hyacinthe . . . . .                        | 4,870                     | 13,839           | 889            |
| Arvida . . . . .                                  | 2,950                     | 11,505          | 753            | St. Hyacinthe . . . . .                        | 3,760                     | 10,548           | 704            |
| Chicoutimi . . . . .                              | 5,960                     | 19,420          | 1,076          | St. Johns . . . . .                            | 5,910                     | 17,838           | 1,105          |
| Jonquiere . . . . .                               | 4,130                     | 13,945          | 635            | St. Johns . . . . .                            | 5,310                     | 15,919           | 996            |
| Kenogami . . . . .                                | 1,920                     | 7,239           | 376            | St. Maurice . . . . .                          | 17,410                    | 60,202           | 3,819          |
| Compton . . . . .                                 | 1,750                     | 5,503           | 296            | Shawinigan Falls . . . . .                     | 6,850                     | 25,011           | 1,669          |
| Dorchester . . . . .                              | 870                       | 2,312           | 139            | Three Rivers . . . . .                         | 9,450                     | 31,973           | 2,000          |
| Drummond . . . . .                                | 5,200                     | 15,150          | 816            | Shefford . . . . .                             | 6,830                     | 20,632           | 1,635          |
| Drummondville . . . . .                           | 4,520                     | 13,360          | 748            | Granby . . . . .                               | 5,470                     | 16,006           | 1,133          |
| Frontenac . . . . .                               | 910                       | 2,786           | 215            | Sherbrooke . . . . .                           | 12,830                    | 41,660           | 3,151          |
| Gaspé (Magdalen Islands) . . . .                  | 2,860                     | 8,447           | 553            | Sherbrooke . . . . .                           | 11,610                    | 37,899           | 2,917          |
| Hochelaga, Jacques Cartier<br>and Laval . . . . . | 456,990                   | 1,650,701       | 155,481        | Soulanges . . . . .                            | 910                       | 2,613            | 136            |
| Montreal . . . . .                                | 456,990                   | 1,650,701       | 155,481        | Stanstead . . . . .                            | 4,220                     | 11,351           | 625            |
| Hull . . . . .                                    | 19,470                    | 60,495          | 4,082          | Magog . . . . .                                | 1,980                     | 5,701            | 368            |
| Hull . . . . .                                    | 11,770                    | 35,024          | 2,162          | Temiscouata . . . . .                          | 2,640                     | 7,360            | 354            |
| Huntingdon . . . . .                              | 1,070                     | 3,232           | 214            | Riviere du Loup . . . . .                      | 1,170                     | 3,585            | 174            |
| Iberville . . . . .                               | 1,350                     | 4,015           | 221            | Temiscamingue . . . . .                        | 8,200                     | 27,850           | 2,022          |
| Joliette . . . . .                                | 3,780                     | 10,924          | 606            | Rouyn . . . . .                                | 2,680                     | 8,835            | 628            |
| Joliette . . . . .                                | 2,810                     | 8,444           | 483            | Terrebonne . . . . .                           | 9,890                     | 29,627           | 1,821          |
| Kamouraska . . . . .                              | 840                       | 2,305           | 131            | St. Jerome . . . . .                           | 2,680                     | 7,614            | 410            |
| Labelle . . . . .                                 | 860                       | 2,578           | 211            | Two Mountains . . . . .                        | 2,510                     | 8,611            | 629            |
| Lake St. John . . . . .                           | 6,090                     | 20,632          | 1,203          | Vaudreuil . . . . .                            | 2,750                     | 10,001           | 787            |
| La Prairie . . . . .                              | 3,090                     | 9,349           | 529            | Vercheres . . . . .                            | 2,230                     | 6,878            | 393            |
| L'Assomption . . . . .                            | 3,100                     | 8,875           | 480            | Wolfe . . . . .                                | 800                       | 2,311            | 148            |
| Levis . . . . .                                   | 6,950                     | 21,202          | 1,132          | Yamaska . . . . .                              | 710                       | 2,181            | 155            |
| Levis . . . . .                                   | 3,870                     | 12,196          | 687            |  |                           |                  |                |
| L'Islet . . . . .                                 | 630                       | 1,993           | 103            | <b>Total Quebec . . . . .</b>                  | <b>798,490</b>            | <b>2,734,911</b> | <b>226,557</b> |
| Lotbiniere . . . . .                              | 930                       | 2,505           | 142            |  |                           |                  |                |
| Maskinonge . . . . .                              | 1,490                     | 3,757           | 177            | <b>Ontario</b>                                 |                           |                  |                |
| Matane . . . . .                                  | 3,950                     | 10,688          | 613            | Algoma . . . . .                               | 18,150                    | 64,006           | 5,849          |
| Megantic . . . . .                                | 6,130                     | 21,107          | 1,388          | Sault Ste. Marie . . . . .                     | 13,640                    | 49,014           | 4,611          |
| Thetford Mines . . . . .                          | 3,910                     | 14,118          | 951            | Brant . . . . .                                | 20,420                    | 69,098           | 6,378          |
| Missisquoi . . . . .                              | 3,860                     | 11,405          | 762            | Brantford . . . . .                            | 15,770                    | 54,728           | 5,282          |
| Montcalm . . . . .                                | 820                       | 2,129           | 106            | Bruce . . . . .                                | 4,340                     | 12,984           | 963            |
| Montmagny . . . . .                               | 1,600                     | 4,519           | 271            | Carleton . . . . .                             | 81,640                    | 292,960          | 29,701         |
| Montmorency . . . . .                             | 3,640                     | 10,286          | 542            | Ottawa . . . . .                               | 78,310                    | 281,953          | 28,833         |
| Napierville . . . . .                             | 680                       | 1,677           | 86             | Cochrane . . . . .                             | 19,500                    | 66,082           | 5,330          |
| Nicolet . . . . .                                 | 1,250                     | 3,374           | 224            | Timmins, Porcupine and<br>Schumacher . . . . . | 10,060                    | 33,039           | 2,600          |
| Papineau . . . . .                                | 3,350                     | 10,739          | 798            | Dufferin . . . . .                             | 1,550                     | 4,984            | 401            |
| Pontiac . . . . .                                 | 1,200                     | 3,419           | 225            | Dundas . . . . .                               | 1,650                     | 5,139            | 408            |
| Portneuf . . . . .                                | 4,220                     | 13,297          | 721            | Durham . . . . .                               | 6,500                     | 21,661           | 1,799          |
| Quebec . . . . .                                  | 54,750                    | 179,124         | 13,222         | Elgin . . . . .                                | 10,980                    | 36,204           | 2,955          |
| Quebec . . . . .                                  | 48,290                    | 158,839         | 11,904         | St. Thomas . . . . .                           | 7,040                     | 24,222           | 2,053          |
| Richelieu . . . . .                               | 6,030                     | 19,162          | 1,083          | Essex . . . . .                                | 66,020                    | 232,084          | 21,727         |

TABLE 5 — (Cont'd)

## 1954 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence             | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence              | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable |
|--------------------------------|---------------------------|-----------------|----------------|---------------------------------|---------------------------|-----------------|----------------|
| <b>Ontario—(Continued)</b>     |                           |                 |                | <b>Ontario—(Concluded)</b>      |                           |                 |                |
| Windsor . . . . .              | 49,680                    | \$ 178,322      | \$ 17,096      | Orillia . . . . .               | 4,170                     | \$ 12,778       | \$ 935         |
| Frontenac . . . . .            | 17,520                    | 57,788          | 5,312          | Stormont . . . . .              | 11,610                    | 38,049          | 3,281          |
| Kingston . . . . .             | 14,440                    | 48,535          | 4,666          | Cornwall . . . . .              | 10,320                    | 33,843          | 2,974          |
| Glengarry . . . . .            | 920                       | 2,704           | 197            | Sudbury . . . . .               | 37,180                    | 138,265         | 12,393         |
| Grenville . . . . .            | 2,850                     | 8,764           | 657            | Sudbury and Copper Cliff* . .   | 30,820                    | 115,486         | 10,429         |
| Grey . . . . .                 | 8,840                     | 27,193          | 2,170          | Timiskaming . . . . .           | 10,400                    | 33,753          | 2,596          |
| Owen Sound . . . . .           | 5,060                     | 16,041          | 1,342          | Kirkland Lake . . . . .         | 3,970                     | 12,817          | 985            |
| Haldimand . . . . .            | 4,070                     | 11,825          | 819            | Thunder Bay . . . . .           | 33,880                    | 113,299         | 9,703          |
| Haliburton . . . . .           | 730                       | 2,024           | 133            | Fort William and Port Arthur    | 25,140                    | 83,063          | 7,016          |
| Halton . . . . .               | 12,730                    | 50,355          | 6,017          | Victoria . . . . .              | 4,190                     | 13,007          | 1,062          |
| Hastings . . . . .             | 16,750                    | 53,982          | 4,641          | Lindsay . . . . .               | 2,740                     | 9,095           | 816            |
| Belleville . . . . .           | 7,220                     | 24,948          | 2,147          | Waterloo . . . . .              | 46,790                    | 156,382         | 15,157         |
| Trenton . . . . .              | 2,940                     | 8,772           | 698            | Galt . . . . .                  | 8,310                     | 26,006          | 2,171          |
| Huron . . . . .                | 5,730                     | 17,392          | 1,408          | Kitchener and Waterloo . . . .  | 27,320                    | 93,910          | 9,631          |
| Kenora (Patricia) . . . . .    | 9,250                     | 30,973          | 2,504          | Welland . . . . .               | 43,920                    | 156,482         | 13,997         |
| Kent . . . . .                 | 16,410                    | 54,181          | 4,776          | Niagara Falls . . . . .         | 15,990                    | 57,880          | 5,330          |
| Chatham . . . . .              | 7,860                     | 27,112          | 2,624          | Port Colborne . . . . .         | 4,860                     | 17,207          | 1,589          |
| Lambton . . . . .              | 20,540                    | 74,567          | 6,629          | Welland . . . . .               | 8,580                     | 29,152          | 2,508          |
| Sarnia . . . . .               | 14,500                    | 53,503          | 4,845          | Wellington . . . . .            | 16,600                    | 53,283          | 4,625          |
| Lanark . . . . .               | 6,480                     | 20,140          | 1,624          | Guelph . . . . .                | 11,680                    | 38,332          | 3,495          |
| Leeds . . . . .                | 8,910                     | 28,116          | 2,377          | Wentworth . . . . .             | 107,610                   | 381,080         | 37,930         |
| Brockville . . . . .           | 4,800                     | 15,788          | 1,449          | Hamilton . . . . .              | 92,780                    | 322,528         | 31,948         |
| Lennox and Addington . . . . . | 2,870                     | 9,349           | 749            | York . . . . .                  | 555,540                   | 2,016,908       | 229,431        |
| Lincoln . . . . .              | 30,730                    | 110,350         | 10,336         | Toronto . . . . .               | 537,190                   | 1,952,031       | 223,488        |
| St. Catharines . . . . .       | 20,230                    | 74,268          | 7,330          |                                 |                           |                 |                |
| Manitoulin . . . . .           | 810                       | 2,386           | 164            | <b>Total Ontario . . . . .</b>  | 1,481,920                 | 5,193,778       | 520,324        |
| Middlesex . . . . .            | 53,420                    | 177,836         | 15,907         |                                 |                           |                 |                |
| London . . . . .               | 45,220                    | 149,923         | 13,436         | <b>Manitoba</b>                 |                           |                 |                |
| Muskoka . . . . .              | 4,060                     | 12,175          | 848            | Division 1 . . . . .            | 1,090                     | 2,949           | 221            |
| Nipissing . . . . .            | 10,140                    | 35,027          | 3,003          | Division 2 . . . . .            | 2,040                     | 5,819           | 411            |
| North Bay . . . . .            | 6,350                     | 22,970          | 2,075          | Division 3 . . . . .            | 1,450                     | 3,540           | 188            |
| Norfolk . . . . .              | 7,200                     | 25,854          | 2,433          | Division 4 . . . . .            | 1,190                     | 3,543           | 252            |
| Northumberland . . . . .       | 5,410                     | 15,915          | 1,201          | Division 5 . . . . .            | 2,840                     | 8,782           | 601            |
| Ontario . . . . .              | 27,600                    | 94,518          | 8,613          | Division 6 . . . . .            | 130,350                   | 434,112         | 40,789         |
| Oshawa . . . . .               | 16,990                    | 58,965          | 5,369          | Portage La Prairie . . . . .    | 2,020                     | 5,981           | 448            |
| Oxford . . . . .               | 13,130                    | 41,064          | 3,160          | Winnipeg . . . . .              | 126,330                   | 422,769         | 40,025         |
| Woodstock . . . . .            | 3,350                     | 11,071          | 935            | Division 7 . . . . .            | 7,900                     | 23,215          | 1,722          |
| Parry Sound . . . . .          | 3,560                     | 10,474          | 729            | Brandon . . . . .               | 6,520                     | 19,504          | 1,478          |
| Peel . . . . .                 | 21,460                    | 85,978          | 9,807          | Division 8 . . . . .            | 2,640                     | 8,541           | 719            |
| Perth . . . . .                | 9,830                     | 30,858          | 2,447          | Division 9 . . . . .            | 3,050                     | 8,532           | 571            |
| Stratford . . . . .            | 5,930                     | 18,921          | 1,456          | Selkirk . . . . .               | 1,720                     | 4,946           | 349            |
| Peterborough . . . . .         | 17,470                    | 59,941          | 5,097          | Division 10 . . . . .           | 1,470                     | 3,823           | 253            |
| Peterborough . . . . .         | 13,900                    | 48,682          | 4,315          | Division 11 . . . . .           | 1,940                     | 5,130           | 321            |
| Prescott . . . . .             | 2,580                     | 7,810           | 536            | Division 12 . . . . .           | 1,160                     | 3,003           | 199            |
| Prince Edward . . . . .        | 2,610                     | 7,820           | 634            | Division 13 . . . . .           | 1,910                     | 5,874           | 481            |
| Rainy River . . . . .          | 4,880                     | 16,759          | 1,447          | Division 14 . . . . .           | 1,130                     | 3,463           | 339            |
| Renfrew . . . . .              | 13,200                    | 41,805          | 3,470          | Division 15 . . . . .           | 740                       | 2,252           | 176            |
| Pembroke . . . . .             | 4,590                     | 14,544          | 1,121          | Division 16 . . . . .           | 7,090                     | 27,053          | 2,447          |
| Russell . . . . .              | 1,160                     | 3,108           | 174            | The Pas and Flin Flon . . . . . | 4,380                     | 17,624          | 1,605          |
| Simcoe . . . . .               | 19,600                    | 59,037          | 4,619          |                                 |                           |                 |                |
| Barrie . . . . .               | 4,400                     | 14,592          | 1,331          | <b>Total Manitoba . . . . .</b> | 167,990                   | 549,631         | 49,690         |

\*Includes additional suburban areas not included in previous years.

TABLE 5 — (Concluded)

## 1954 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence             | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence                 | Number<br>of<br>Taxpayers | Total<br>Income   | Tax<br>Payable   |
|--------------------------------|---------------------------|-----------------|----------------|------------------------------------|---------------------------|-------------------|------------------|
| <b>Saskatchewan</b>            |                           |                 |                | <b>Alberta—(Concluded)</b>         |                           |                   |                  |
| Division 1.....                | 3,380                     | \$ 9,837        | \$ 684         | Division 16.....                   | 3,570                     | \$ 10,650         | \$ 934           |
| Division 2.....                | 3,970                     | 11,312          | 744            | Division 17.....                   | 500                       | 1,449             | 106              |
| Weyburn.....                   | 1,840                     | 5,473           | 414            | Northwest Territories.....         | 1,870                     | 7,074             | 768              |
| Division 3.....                | 3,270                     | 9,757           | 662            |                                    |                           |                   |                  |
| Division 4.....                | 2,100                     | 6,394           | 521            | <b>Total Alberta.....</b>          | <b>224,740</b>            | <b>755,357</b>    | <b>72,566</b>    |
| Division 5.....                | 3,800                     | 10,311          | 684            |                                    |                           |                   |                  |
| Division 6.....                | 35,520                    | 117,155         | 11,568         | <b>British Columbia</b>            |                           |                   |                  |
| Regina.....                    | 31,820                    | 106,328         | 10,767         | Division 1.....                    | 7,630                     | 26,040            | 2,164            |
| Division 7.....                | 11,010                    | 36,203          | 2,961          | Kimberley.....                     | 1,930                     | 7,618             | 714              |
| Moose Jaw.....                 | 8,410                     | 27,982          | 2,381          | Division 2.....                    | 15,400                    | 54,351            | 4,460            |
| Division 8.....                | 7,430                     | 25,584          | 2,766          | Nelson.....                        | 3,390                     | 11,402            | 910              |
| Swift Current.....             | 2,980                     | 10,675          | 1,107          | Trail and Rossland.....            | 5,840                     | 22,115            | 1,984            |
| Division 9.....                | 4,410                     | 12,421          | 870            | Division 3.....                    | 14,820                    | 47,402            | 3,809            |
| Yorkton.....                   | 2,280                     | 6,800           | 536            | Kelowna.....                       | 3,470                     | 9,989             | 685              |
| Division 10.....               | 1,760                     | 5,408           | 409            | Penticton.....                     | 2,750                     | 9,603             | 911              |
| Division 11.....               | 24,630                    | 84,017          | 8,130          | Vernon.....                        | 2,650                     | 8,576             | 709              |
| Saskatoon.....                 | 20,910                    | 72,336          | 7,235          | Division 4.....                    | 226,900                   | 821,102           | 87,087           |
| Division 12.....               | 3,410                     | 10,825          | 776            | New Westminster.....               | 24,050                    | 82,966            | 7,795            |
| Division 13.....               | 4,000                     | 12,422          | 874            | Vancouver.....                     | 173,170                   | 628,771           | 68,505           |
| Division 14.....               | 3,850                     | 11,169          | 814            | West Vancouver.....                | 4,520                     | 23,898            | 3,322            |
| Division 15.....               | 7,960                     | 24,154          | 1,821          | Division 5.....                    | 65,380                    | 228,410           | 20,307           |
| Prince Albert.....             | 4,980                     | 15,856          | 1,284          | Alberni and Port Alberni.....      | 4,820                     | 16,409            | 1,399            |
| Division 16.....               | 4,250                     | 13,158          | 1,146          | Nanaimo.....                       | 5,270                     | 18,265            | 1,591            |
| North Battleford.....          | 2,670                     | 8,931           | 887            | Victoria.....                      | 36,900                    | 126,230           | 10,945           |
| Division 17.....               | 2,900                     | 8,652           | 689            | Division 6.....                    | 11,230                    | 36,123            | 2,961            |
| Division 18.....               | 1,320                     | 4,775           | 523            | Kamloops.....                      | 5,240                     | 17,308            | 1,445            |
| <b>Total Saskatchewan.....</b> | <b>128,970</b>            | <b>413,554</b>  | <b>36,642</b>  | Division 7.....                    | 6,200                     | 24,532            | 2,396            |
|                                |                           |                 |                | Division 8.....                    | 11,780                    | 38,023            | 3,358            |
| <b>Alberta</b>                 |                           |                 |                | Prince George.....                 | 4,720                     | 15,821            | 1,466            |
| Division 1.....                | 8,040                     | 26,242          | 2,157          | Division 9.....                    | 8,360                     | 29,220            | 2,883            |
| Medicine Hat.....              | 4,730                     | 15,401          | 1,305          | Kitimat.....                       | 1,890                     | 6,340             | 654              |
| Division 2.....                | 14,360                    | 47,611          | 4,139          | Prince Rupert.....                 | 3,940                     | 13,995            | 1,372            |
| Lethbridge.....                | 8,850                     | 31,025          | 3,018          | Division 10.....                   | 3,240                     | 10,615            | 929              |
| Division 3.....                | 2,410                     | 7,157           | 528            | <b>Total British Columbia.....</b> | <b>370,940</b>            | <b>1,315,818</b>  | <b>130,354</b>   |
| Division 4.....                | 4,050                     | 13,129          | 1,010          |                                    |                           |                   |                  |
| Division 5.....                | 2,550                     | 7,921           | 630            | <b>Yukon.....</b>                  | <b>3,830</b>              | <b>15,020</b>     | <b>1,782</b>     |
| Division 6.....                | 72,700                    | 256,697         | 26,989         |                                    |                           |                   |                  |
| Calgary.....                   | 61,090                    | 221,977         | 24,416         | <b>Non-Residents</b>               |                           |                   |                  |
| Division 7.....                | 3,340                     | 9,468           | 642            | British Commonwealth.....          | 4,100                     | 8,887             | 880              |
| Division 8.....                | 12,050                    | 37,220          | 3,017          | United States.....                 | 11,710                    | 36,063            | 5,123            |
| Division 9.....                | 2,760                     | 8,453           | 639            | Elsewhere.....                     | 1,820                     | 5,788             | 623              |
| Division 10.....               | 3,870                     | 11,086          | 807            |                                    |                           |                   |                  |
| Division 11.....               | 82,400                    | 280,343         | 27,773         | <b>Total Non-Residents.....</b>    | <b>17,630</b>             | <b>50,738</b>     | <b>6,626</b>     |
| Edmonton.....                  | 77,450                    | 264,732         | 26,564         |                                    |                           |                   |                  |
| Division 12.....               | 3,340                     | 10,707          | 862            | <b>Grand Total.....</b>            | <b>3,410,160</b>          | <b>11,706,905</b> | <b>1,097,392</b> |
| Division 13.....               | 1,920                     | 5,645           | 443            |                                    |                           |                   |                  |
| Division 14.....               | 2,810                     | 7,859           | 584            |                                    |                           |                   |                  |
| Division 15.....               | 2,200                     | 6,646           | 538            |                                    |                           |                   |                  |



**TABLE 6**  
**1954 TAXATION YEAR — CANADA**  
**Income Distribution of Taxable Persons by Marital Status and Dependants**  
(All money figures in thousands of dollars)

|                 |         | TAXED AS SINGLE           |                 |                |                             |                 |                |
|-----------------|---------|---------------------------|-----------------|----------------|-----------------------------|-----------------|----------------|
|                 |         | With No Dependants        |                 |                | With One or More Dependants |                 |                |
|                 |         | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Number<br>of<br>Taxpayers   | Total<br>Income | Tax<br>Payable |
|                 |         |                           | \$              | \$             |                             | \$              | \$             |
| Under           | \$1,000 | 25,850                    | 15,588          | 1,062          | 890                         | 625             | 29             |
| \$1,000 under   | 1,100   | 51,140                    | 53,752          | 582            | 270                         | 284             | 11             |
| 1,100 under     | 1,200   | 63,260                    | 72,516          | 1,474          | 640                         | 744             | 13             |
| 1,200 under     | 1,300   | 68,090                    | 84,734          | 2,547          | 1,510                       | 1,879           | 38             |
| 1,300 under     | 1,400   | 66,600                    | 89,516          | 3,505          | 2,180                       | 2,942           | 67             |
| 1,400 under     | 1,500   | 65,540                    | 94,771          | 4,493          | 3,370                       | 4,871           | 98             |
| 1,500 under     | 1,600   | 69,880                    | 108,058         | 5,741          | 3,970                       | 6,146           | 159            |
| 1,600 under     | 1,700   | 70,050                    | 115,254         | 6,760          | 4,260                       | 7,003           | 216            |
| 1,700 under     | 1,800   | 69,980                    | 122,191         | 7,793          | 4,760                       | 8,298           | 307            |
| 1,800 under     | 1,900   | 71,380                    | 131,598         | 9,035          | 5,240                       | 9,658           | 404            |
| 1,900 under     | 2,000   | 65,870                    | 128,274         | 9,389          | 4,990                       | 9,708           | 447            |
| 2,000 under     | 2,100   | 67,430                    | 137,944         | 10,664         | 5,400                       | 11,054          | 545            |
| 2,100 under     | 2,200   | 60,910                    | 130,556         | 10,647         | 5,720                       | 12,285          | 678            |
| 2,200 under     | 2,300   | 57,590                    | 129,255         | 11,083         | 5,190                       | 11,654          | 693            |
| 2,300 under     | 2,400   | 53,910                    | 126,385         | 11,227         | 5,220                       | 12,239          | 772            |
| 2,400 under     | 2,500   | 53,160                    | 130,041         | 12,023         | 5,580                       | 13,590          | 923            |
| 2,500 under     | 2,600   | 49,540                    | 126,138         | 12,004         | 5,650                       | 14,385          | 998            |
| 2,600 under     | 2,700   | 45,340                    | 119,868         | 11,774         | 6,420                       | 16,931          | 1,265          |
| 2,700 under     | 2,800   | 45,440                    | 124,727         | 12,430         | 5,710                       | 15,681          | 1,217          |
| 2,800 under     | 2,900   | 40,410                    | 115,039         | 11,830         | 6,150                       | 17,502          | 1,407          |
| 2,900 under     | 3,000   | 35,170                    | 103,594         | 10,882         | 5,980                       | 17,621          | 1,464          |
| 3,000 under     | 3,100   | 34,470                    | 104,989         | 11,196         | 6,120                       | 18,633          | 1,589          |
| 3,100 under     | 3,200   | 30,870                    | 97,101          | 10,646         | 5,800                       | 18,243          | 1,638          |
| 3,200 under     | 3,300   | 27,920                    | 90,240          | 10,118         | 5,580                       | 18,178          | 1,696          |
| 3,300 under     | 3,400   | 25,440                    | 85,086          | 9,729          | 5,510                       | 18,426          | 1,747          |
| 3,400 under     | 3,500   | 22,530                    | 77,557          | 8,990          | 5,150                       | 17,744          | 1,736          |
| 3,500 under     | 3,600   | 19,010                    | 67,232          | 7,976          | 4,640                       | 16,436          | 1,637          |
| 3,600 under     | 3,700   | 18,570                    | 67,610          | 8,136          | 4,540                       | 16,540          | 1,683          |
| 3,700 under     | 3,800   | 15,210                    | 56,945          | 6,981          | 3,650                       | 13,593          | 1,424          |
| 3,800 under     | 3,900   | 13,190                    | 50,641          | 6,361          | 3,640                       | 14,007          | 1,498          |
| 3,900 under     | 4,000   | 12,330                    | 48,617          | 6,067          | 3,120                       | 12,301          | 1,335          |
| 4,000 under     | 4,100   | 10,880                    | 44,001          | 5,522          | 3,030                       | 12,264          | 1,357          |
| 4,100 under     | 4,200   | 8,840                     | 36,628          | 4,728          | 3,060                       | 12,676          | 1,435          |
| 4,200 under     | 4,300   | 8,010                     | 33,990          | 4,390          | 2,400                       | 10,182          | 1,182          |
| 4,300 under     | 4,400   | 7,120                     | 30,963          | 4,067          | 2,080                       | 9,036           | 1,036          |
| 4,400 under     | 4,500   | 6,340                     | 28,150          | 3,673          | 1,640                       | 7,320           | 857            |
| 4,500 under     | 4,600   | 5,570                     | 25,261          | 3,297          | 1,440                       | 6,540           | 779            |
| 4,600 under     | 4,700   | 4,870                     | 22,601          | 2,987          | 1,480                       | 6,871           | 834            |
| 4,700 under     | 4,800   | 4,000                     | 18,943          | 2,454          | 1,340                       | 6,356           | 783            |
| 4,800 under     | 4,900   | 4,030                     | 19,512          | 2,527          | 1,220                       | 5,903           | 695            |
| 4,900 under     | 5,000   | 3,250                     | 15,970          | 2,102          | 960                         | 4,746           | 603            |
| 5,000 under     | 6,000   | 20,450                    | 110,474         | 14,729         | 5,600                       | 30,250          | 3,799          |
| 6,000 under     | 7,000   | 8,300                     | 53,227          | 7,265          | 2,400                       | 15,442          | 2,016          |
| 7,000 under     | 8,000   | 4,410                     | 32,745          | 4,560          | 1,230                       | 9,091           | 1,272          |
| 8,000 under     | 9,000   | 2,890                     | 24,545          | 3,512          | 790                         | 6,704           | 937            |
| 9,000 under     | 10,000  | 2,020                     | 19,079          | 2,980          | 500                         | 4,752           | 734            |
| 10,000 and over |         | 10,170                    | 235,846         | 60,465         | 4,050                       | 90,686          | 24,798         |
| Total           |         | 1,527,230                 | 3,757,752       | 382,403        | 170,070                     | 598,020         | 70,851         |

**TABLE 6 — (Concluded)**  
**1954 TAXATION YEAR — CANADA**

**Income Distribution of Taxable Persons by Marital Status and Dependants**

(All money figures in thousands of dollars)

|                               | TAXED AS MARRIED          |                 |                |                           |                 |                |                           |                 |                |
|-------------------------------|---------------------------|-----------------|----------------|---------------------------|-----------------|----------------|---------------------------|-----------------|----------------|
|                               | With No Dependants        |                 |                | With One Dependand        |                 |                | With Two Dependants       |                 |                |
|                               | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable |
|                               |                           | \$              | \$             |                           | \$              | \$             |                           | \$              | \$             |
| Under \$ 2,000 . . . . .      | 12,280                    | 18,960          | 693            | 4,320                     | 6,489           | 206            | 2,570                     | 3,774           | 121            |
| \$2,000 under 2,100 . . . . . | 10,350                    | 21,261          | 234            | 940                       | 1,924           | 44             | 450                       | 930             | 22             |
| 2,100 under 2,200 . . . . .   | 13,920                    | 29,848          | 437            | 3,130                     | 6,797           | 78             | 580                       | 1,241           | 31             |
| 2,200 under 2,300 . . . . .   | 15,830                    | 35,578          | 650            | 6,870                     | 15,431          | 190            | 790                       | 1,775           | 38             |
| 2,300 under 2,400 . . . . .   | 17,860                    | 41,937          | 974            | 9,540                     | 22,432          | 333            | 4,960                     | 11,661          | 88             |
| 2,400 under 2,500 . . . . .   | 18,150                    | 44,339          | 1,194          | 11,590                    | 28,357          | 458            | 7,550                     | 18,510          | 196            |
| 2,500 under 2,600 . . . . .   | 20,770                    | 52,859          | 1,556          | 13,230                    | 33,774          | 693            | 8,460                     | 21,588          | 300            |
| 2,600 under 2,700 . . . . .   | 22,700                    | 60,025          | 1,987          | 15,270                    | 40,408          | 966            | 11,320                    | 29,897          | 493            |
| 2,700 under 2,800 . . . . .   | 22,410                    | 61,542          | 2,275          | 15,270                    | 41,873          | 1,211          | 13,090                    | 35,924          | 732            |
| 2,800 under 2,900 . . . . .   | 22,430                    | 63,826          | 2,591          | 16,130                    | 45,820          | 1,480          | 13,370                    | 38,045          | 902            |
| 2,900 under 3,000 . . . . .   | 22,730                    | 66,987          | 3,029          | 16,140                    | 47,467          | 1,681          | 14,810                    | 43,635          | 1,206          |
| 3,000 under 3,100 . . . . .   | 22,730                    | 69,233          | 3,301          | 17,640                    | 53,661          | 2,107          | 15,660                    | 47,663          | 1,469          |
| 3,100 under 3,200 . . . . .   | 23,100                    | 72,712          | 3,778          | 17,080                    | 53,603          | 2,339          | 16,500                    | 51,901          | 1,847          |
| 3,200 under 3,300 . . . . .   | 21,570                    | 70,575          | 4,012          | 16,940                    | 55,066          | 2,617          | 16,360                    | 53,114          | 2,019          |
| 3,300 under 3,400 . . . . .   | 20,040                    | 67,058          | 3,932          | 17,390                    | 58,168          | 2,908          | 16,690                    | 55,838          | 2,343          |
| 3,400 under 3,500 . . . . .   | 19,700                    | 67,885          | 4,156          | 16,720                    | 57,550          | 3,087          | 16,620                    | 57,308          | 2,595          |
| 3,500 under 3,600 . . . . .   | 18,340                    | 64,984          | 4,227          | 15,960                    | 56,559          | 3,270          | 15,610                    | 55,319          | 2,689          |
| 3,600 under 3,700 . . . . .   | 16,540                    | 60,267          | 4,089          | 16,220                    | 59,100          | 3,591          | 15,290                    | 55,739          | 2,953          |
| 3,700 under 3,800 . . . . .   | 14,900                    | 55,775          | 3,976          | 13,740                    | 51,419          | 3,258          | 14,540                    | 54,433          | 3,059          |
| 3,800 under 3,900 . . . . .   | 13,510                    | 51,910          | 3,806          | 12,570                    | 48,332          | 3,206          | 13,250                    | 50,971          | 2,995          |
| 3,900 under 4,000 . . . . .   | 12,360                    | 48,781          | 3,717          | 12,520                    | 49,343          | 3,405          | 12,030                    | 47,424          | 2,943          |
| 4,000 under 4,500 . . . . .   | 46,210                    | 195,045         | 15,983         | 45,070                    | 190,287         | 14,458         | 49,270                    | 208,293         | 14,439         |
| 4,500 under 5,000 . . . . .   | 30,150                    | 142,502         | 13,275         | 28,770                    | 135,872         | 11,930         | 32,220                    | 152,119         | 12,279         |
| 5,000 under 6,000 . . . . .   | 33,700                    | 183,654         | 19,012         | 30,180                    | 163,771         | 16,228         | 35,130                    | 190,755         | 18,050         |
| 6,000 under 7,000 . . . . .   | 15,690                    | 101,078         | 11,615         | 13,550                    | 87,115          | 9,645          | 16,370                    | 105,226         | 11,306         |
| 7,000 under 8,000 . . . . .   | 9,220                     | 68,583          | 8,719          | 6,950                     | 51,776          | 6,360          | 7,910                     | 58,851          | 6,988          |
| 8,000 under 9,000 . . . . .   | 5,410                     | 45,442          | 5,982          | 3,930                     | 33,307          | 4,402          | 5,220                     | 44,345          | 5,765          |
| 9,000 under 10,000 . . . . .  | 3,710                     | 35,052          | 4,978          | 2,631                     | 26,311          | 3,775          | 3,420                     | 32,198          | 4,515          |
| 10,000 and over . . . . .     | 15,780                    | 287,505         | 71,451         | 10,450                    | 187,602         | 46,066         | 13,020                    | 212,709         | 47,640         |
| Total . . . . .               | 542,090                   | 2,185,203       | 205,629        | 410,890                   | 1,709,614       | 149,992        | 393,060                   | 1,741,186       | 150,023        |

|                               | With Three Dependants |         |        | With Four Dependants |         |        | With Five or More Dependants |         |        |
|-------------------------------|-----------------------|---------|--------|----------------------|---------|--------|------------------------------|---------|--------|
|                               |                       | \$      | \$     |                      | \$      | \$     |                              | \$      | \$     |
| Under \$ 2,400 . . . . .      | 1,680                 | 3,041   | 94     | 470                  | 869     | 25     | 170                          | 300     | 4      |
| \$2,400 under 2,500 . . . . . | 1,150                 | 2,846   | 20     | 100                  | 245     | 6      | *                            | —       | —      |
| 2,500 under 2,600 . . . . .   | 3,650                 | 9,281   | 68     | 170                  | 433     | 8      | *                            | —       | —      |
| 2,600 under 2,700 . . . . .   | 5,030                 | 13,333  | 138    | 1,470                | 3,907   | 18     | *                            | —       | —      |
| 2,700 under 2,800 . . . . .   | 6,300                 | 17,328  | 231    | 2,140                | 5,882   | 43     | 390                          | 1,078   | 4      |
| 2,800 under 2,900 . . . . .   | 7,060                 | 20,102  | 320    | 2,450                | 6,978   | 74     | 610                          | 1,739   | 10     |
| 2,900 under 3,000 . . . . .   | 7,080                 | 20,861  | 413    | 3,350                | 9,856   | 125    | 1,310                        | 3,862   | 33     |
| 3,000 under 3,100 . . . . .   | 8,590                 | 26,156  | 603    | 3,970                | 12,065  | 197    | 1,810                        | 5,539   | 51     |
| 3,100 under 3,200 . . . . .   | 9,280                 | 29,194  | 769    | 4,330                | 13,631  | 254    | 2,500                        | 7,863   | 96     |
| 3,200 under 3,300 . . . . .   | 9,530                 | 31,020  | 931    | 4,150                | 13,447  | 297    | 2,620                        | 8,513   | 109    |
| 3,300 under 3,400 . . . . .   | 9,840                 | 32,902  | 1,086  | 4,390                | 14,697  | 349    | 3,150                        | 10,488  | 163    |
| 3,400 under 3,500 . . . . .   | 9,240                 | 31,829  | 1,148  | 4,550                | 15,686  | 442    | 3,180                        | 10,966  | 209    |
| 3,500 under 3,600 . . . . .   | 9,530                 | 33,768  | 1,314  | 4,060                | 14,387  | 450    | 3,410                        | 12,049  | 235    |
| 3,600 under 3,700 . . . . .   | 9,210                 | 33,521  | 1,473  | 4,140                | 15,087  | 512    | 3,280                        | 11,921  | 277    |
| 3,700 under 3,800 . . . . .   | 8,180                 | 30,639  | 1,402  | 3,900                | 14,614  | 561    | 3,220                        | 12,063  | 304    |
| 3,800 under 3,900 . . . . .   | 7,360                 | 28,303  | 1,418  | 3,350                | 12,886  | 520    | 2,730                        | 10,502  | 282    |
| 3,900 under 4,000 . . . . .   | 7,050                 | 27,790  | 1,471  | 3,410                | 13,443  | 587    | 2,860                        | 11,278  | 329    |
| 4,000 under 4,500 . . . . .   | 28,580                | 120,733 | 7,285  | 12,620               | 53,243  | 2,759  | 10,270                       | 43,313  | 1,610  |
| 4,500 under 5,000 . . . . .   | 17,890                | 84,529  | 6,144  | 8,690                | 41,052  | 2,639  | 5,890                        | 27,814  | 1,337  |
| 5,000 under 6,000 . . . . .   | 19,320                | 104,438 | 8,984  | 8,320                | 45,076  | 3,548  | 6,070                        | 32,770  | 2,022  |
| 6,000 under 7,000 . . . . .   | 8,920                 | 57,240  | 5,840  | 3,670                | 23,480  | 2,214  | 2,550                        | 16,354  | 1,321  |
| 7,000 under 8,000 . . . . .   | 5,010                 | 37,308  | 4,236  | 1,970                | 14,662  | 1,592  | 1,410                        | 10,543  | 999    |
| 8,000 under 9,000 . . . . .   | 3,100                 | 26,167  | 3,227  | 1,380                | 11,582  | 1,364  | 730                          | 6,214   | 674    |
| 9,000 under 10,000 . . . . .  | 2,260                 | 21,288  | 2,814  | 1,010                | 9,600   | 1,232  | 420                          | 3,973   | 465    |
| 10,000 and over . . . . .     | 8,750                 | 147,668 | 33,489 | 3,770                | 62,162  | 13,189 | 2,680                        | 45,361  | 10,031 |
| Total . . . . .               | 213,590               | 991,285 | 84,918 | 91,830               | 428,970 | 33,005 | 61,400                       | 294,875 | 20,571 |

\*Less than 100; included in total but not shown separately.



**TABLE 7**  
**1954 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax by Income Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS            | Newfoundland         |              |             | Prince Edward Island |              |             | Nova Scotia          |              |             | New Brunswick        |              |             |
|-------------------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------|--------------|-------------|
|                         | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable |
| Under \$1,000 . . . . . | 310                  | \$ 175       | \$ 13       | *                    | \$ —         | \$ —        | 540                  | \$ 291       | \$ 25       | 320                  | \$ 195       | \$ 11       |
| \$1,000 under 1,100 . . | 870                  | 912          | 9           | 310                  | 328          | 2           | 2,240                | 2,348        | 22          | 1,690                | 1,777        | 15          |
| 1,100 under 1,200 . .   | 1,220                | 1,397        | 31          | 220                  | 251          | 4           | 2,530                | 2,897        | 58          | 1,810                | 2,073        | 40          |
| 1,200 under 1,300 . .   | 1,000                | 1,246        | 39          | 260                  | 321          | 9           | 2,370                | 2,944        | 90          | 1,670                | 2,077        | 63          |
| 1,300 under 1,400 . .   | 1,070                | 1,432        | 54          | 280                  | 377          | 16          | 2,290                | 3,077        | 119         | 1,850                | 2,473        | 96          |
| 1,400 under 1,500 . .   | 1,150                | 1,661        | 79          | 380                  | 547          | 24          | 2,320                | 3,370        | 155         | 1,710                | 2,468        | 115         |
| 1,500 under 1,600 . .   | 890                  | 1,385        | 77          | 190                  | 293          | 15          | 2,720                | 4,245        | 221         | 1,980                | 3,057        | 149         |
| 1,600 under 1,700 . .   | 850                  | 1,399        | 84          | 250                  | 410          | 22          | 2,630                | 4,317        | 238         | 1,810                | 2,977        | 171         |
| 1,700 under 1,800 . .   | 940                  | 1,646        | 108         | 260                  | 455          | 29          | 2,490                | 4,353        | 264         | 1,590                | 2,775        | 166         |
| 1,800 under 1,900 . .   | 860                  | 1,581        | 109         | 270                  | 496          | 32          | 2,610                | 4,813        | 312         | 1,700                | 3,129        | 203         |
| 1,900 under 2,000 . .   | 570                  | 1,108        | 76          | 140                  | 272          | 19          | 1,880                | 3,829        | 300         | 1,380                | 2,678        | 182         |
| 1,000 under 2,000 . .   | 9,420                | 13,767       | 666         | 2,560                | 3,750        | 172         | 24,080               | 36,193       | 1,779       | 17,190               | 25,484       | 1,200       |
| 2,000 under 2,100 . .   | 920                  | 1,889        | 125         | 200                  | 409          | 18          | 2,540                | 5,199        | 301         | 1,920                | 3,935        | 241         |
| 2,100 under 2,200 . .   | 900                  | 1,932        | 114         | 200                  | 429          | 22          | 2,490                | 5,339        | 301         | 1,800                | 3,854        | 217         |
| 2,200 under 2,300 . .   | 1,180                | 2,651        | 160         | 270                  | 605          | 35          | 2,640                | 5,930        | 334         | 1,730                | 3,885        | 218         |
| 2,300 under 2,400 . .   | 1,130                | 2,655        | 133         | 210                  | 496          | 24          | 2,820                | 6,608        | 325         | 1,880                | 4,412        | 198         |
| 2,400 under 2,500 . .   | 1,180                | 2,885        | 138         | 280                  | 686          | 34          | 2,810                | 6,877        | 330         | 2,070                | 5,057        | 244         |
| 2,500 under 2,600 . .   | 1,260                | 3,214        | 158         | 220                  | 556          | 27          | 3,050                | 7,776        | 341         | 2,340                | 5,936        | 294         |
| 2,600 under 2,700 . .   | 1,360                | 3,603        | 167         | 150                  | 397          | 17          | 3,430                | 9,074        | 370         | 2,530                | 6,688        | 327         |
| 2,700 under 2,800 . .   | 1,390                | 3,827        | 188         | 240                  | 659          | 30          | 3,580                | 9,846        | 466         | 2,680                | 7,355        | 349         |
| 2,800 under 2,900 . .   | 1,240                | 3,526        | 187         | 200                  | 567          | 24          | 3,840                | 10,935       | 539         | 2,540                | 7,223        | 348         |
| 2,900 under 3,000 . .   | 1,680                | 4,954        | 224         | 160                  | 472          | 20          | 3,330                | 9,817        | 466         | 2,350                | 6,921        | 351         |
| 2,000 under 3,000 . .   | 12,240               | 31,136       | 1,594       | 2,130                | 5,276        | 251         | 30,530               | 77,401       | 3,773       | 21,840               | 55,266       | 2,787       |
| 3,000 under 3,100 . .   | 1,590                | 4,856        | 228         | 170                  | 518          | 23          | 3,600                | 10,940       | 541         | 2,620                | 7,971        | 398         |
| 3,100 under 3,200 . .   | 1,180                | 3,715        | 205         | 160                  | 502          | 31          | 3,950                | 12,430       | 621         | 2,370                | 7,448        | 380         |
| 3,200 under 3,300 . .   | 1,310                | 4,243        | 224         | 130                  | 421          | 24          | 4,080                | 13,538       | 790         | 1,990                | 6,430        | 321         |
| 3,300 under 3,400 . .   | 1,280                | 4,283        | 253         | *                    | —            | —           | 3,450                | 11,537       | 608         | 1,760                | 5,890        | 322         |
| 3,400 under 3,500 . .   | 1,300                | 4,482        | 239         | 140                  | 482          | 24          | 2,360                | 8,109        | 454         | 1,750                | 6,027        | 324         |
| 3,500 under 3,600 . .   | 1,210                | 4,283        | 256         | 150                  | 531          | 34          | 2,410                | 8,546        | 514         | 1,710                | 6,052        | 325         |
| 3,600 under 3,700 . .   | 1,020                | 3,692        | 222         | 140                  | 511          | 27          | 2,030                | 7,385        | 444         | 1,920                | 6,992        | 409         |
| 3,700 under 3,800 . .   | 930                  | 3,482        | 257         | *                    | —            | —           | 2,030                | 7,597        | 478         | 1,320                | 4,937        | 298         |
| 3,800 under 3,900 . .   | 660                  | 2,538        | 166         | *                    | —            | —           | 1,600                | 6,154        | 417         | 1,050                | 4,034        | 286         |
| 3,900 under 4,000 . .   | 830                  | 3,275        | 208         | 100                  | 395          | 30          | 1,440                | 5,679        | 383         | 940                  | 3,703        | 251         |
| 3,000 under 4,000 . .   | 11,310               | 38,849       | 2,258       | 1,180                | 4,054        | 232         | 26,950               | 91,915       | 5,250       | 17,430               | 59,484       | 3,314       |
| 4,000 under 4,500 . .   | 2,670                | 11,288       | 818         | 430                  | 1,802        | 122         | 5,210                | 22,000       | 1,667       | 3,660                | 15,461       | 1,077       |
| 4,500 under 5,000 . .   | 1,810                | 8,558        | 734         | 170                  | 799          | 58          | 2,980                | 14,096       | 1,217       | 2,650                | 12,544       | 991         |
| 4,000 under 5,000 . .   | 4,480                | 19,846       | 1,552       | 600                  | 2,601        | 180         | 8,190                | 36,096       | 2,884       | 6,310                | 28,005       | 2,068       |
| 5,000 under 6,000 . .   | 1,790                | 9,755        | 947         | 240                  | 1,313        | 112         | 3,220                | 17,416       | 1,662       | 2,430                | 13,184       | 1,239       |
| 6,000 under 7,000 . .   | 720                  | 4,623        | 536         | 130                  | 830          | 78          | 1,600                | 10,285       | 1,121       | 1,030                | 6,625        | 697         |
| 7,000 under 8,000 . .   | 380                  | 2,854        | 353         | *                    | —            | —           | 940                  | 6,978        | 839         | 530                  | 3,934        | 445         |
| 8,000 under 9,000 . .   | 210                  | 1,803        | 251         | *                    | —            | —           | 460                  | 3,854        | 496         | 420                  | 3,560        | 437         |
| 9,000 under 10,000 . .  | 100                  | 947          | 140         | —                    | —            | —           | 360                  | 3,445        | 471         | 250                  | 2,365        | 348         |
| 10,000 under 15,000 . . | 390                  | 4,751        | 812         | *                    | —            | —           | 770                  | 9,314        | 1,517       | 540                  | 6,389        | 965         |
| 15,000 under 20,000 . . | 150                  | 2,579        | 569         | *                    | —            | —           | 230                  | 3,928        | 823         | 150                  | 2,596        | 528         |
| 20,000 under 25,000 . . | *                    | —            | —           | *                    | —            | —           | 160                  | 3,679        | 988         | 130                  | 2,817        | 712         |
| 5,000 under 25,000 . .  | 3,780                | 28,199       | 3,813       | 600                  | 4,578        | 578         | 7,740                | 58,899       | 7,917       | 5,480                | 41,470       | 5,371       |
| 25,000 and over . . . . | *                    | —            | —           | *                    | —            | —           | 170                  | 5,895        | 1,778       | 120                  | 5,532        | 2,194       |
| Grand Total . . . . .   | 41,630               | 134,837      | 10,809      | 7,130                | 21,135       | 1,691       | 98,200               | 306,690      | 23,406      | 68,690               | 215,436      | 16,945      |

\*Less than 100; included in total but not shown separately.



TABLE 7 — (Cont'd)

## 1954 TAXATION YEAR — PROVINCES

## Distribution of Taxable Persons, Income and Tax by Income Classes

(All money figures in thousands of dollars)

| INCOME CLASS                  | Quebec              |              |             | Ontario             |              |             | Manitoba            |              |             |
|-------------------------------|---------------------|--------------|-------------|---------------------|--------------|-------------|---------------------|--------------|-------------|
|                               | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable |
| Under \$1,000 . . . . .       | 3,250               | \$ 2,051     | \$ 130      | 13,910              | \$ 8,674     | \$ 521      | 1,350               | \$ 856       | \$ 52       |
| \$1,000 under 1,100 . . . . . | 10,010              | 10,611       | 105         | 21,620              | 22,724       | 275         | 3,030               | 3,183        | 34          |
| 1,100 under 1,200 . . . . .   | 18,130              | 20,803       | 290         | 23,910              | 27,380       | 614         | 3,290               | 3,779        | 80          |
| 1,200 under 1,300 . . . . .   | 20,600              | 25,609       | 588         | 25,640              | 31,914       | 1,040       | 4,280               | 5,316        | 164         |
| 1,300 under 1,400 . . . . .   | 20,380              | 27,359       | 880         | 25,430              | 34,231       | 1,406       | 4,000               | 5,381        | 224         |
| 1,400 under 1,500 . . . . .   | 20,090              | 29,007       | 1,141       | 25,660              | 37,138       | 1,793       | 4,280               | 6,192        | 303         |
| 1,500 under 1,600 . . . . .   | 20,160              | 31,123       | 1,399       | 29,550              | 45,736       | 2,446       | 4,180               | 6,465        | 343         |
| 1,600 under 1,700 . . . . .   | 19,100              | 31,414       | 1,586       | 30,760              | 50,662       | 2,946       | 4,320               | 7,100        | 408         |
| 1,700 under 1,800 . . . . .   | 19,010              | 33,153       | 1,818       | 31,590              | 55,195       | 3,482       | 4,320               | 7,537        | 471         |
| 1,800 under 1,900 . . . . .   | 20,050              | 36,942       | 2,196       | 32,940              | 60,780       | 4,109       | 4,250               | 7,838        | 542         |
| 1,900 under 2,000 . . . . .   | 17,460              | 33,968       | 2,098       | 32,760              | 63,733       | 4,540       | 4,030               | 7,856        | 570         |
| 1,000 under 2,000 . . . . .   | 184,990             | 279,989      | 12,074      | 279,860             | 429,493      | 22,651      | 39,980              | 60,647       | 3,139       |
| 2,000 under 2,100 . . . . .   | 20,120              | 41,221       | 2,449       | 35,840              | 73,354       | 5,121       | 4,720               | 9,657        | 655         |
| 2,100 under 2,200 . . . . .   | 18,650              | 39,954       | 2,353       | 37,450              | 80,338       | 5,509       | 4,370               | 9,359        | 596         |
| 2,200 under 2,300 . . . . .   | 19,470              | 53,693       | 2,451       | 37,950              | 85,241       | 5,951       | 4,580               | 10,282       | 658         |
| 2,300 under 2,400 . . . . .   | 20,980              | 49,210       | 2,635       | 40,620              | 95,294       | 6,451       | 4,740               | 11,115       | 679         |
| 2,400 under 2,500 . . . . .   | 21,630              | 52,939       | 2,739       | 42,540              | 904,048      | 7,045       | 5,360               | 13,096       | 795         |
| 2,500 under 2,600 . . . . .   | 22,410              | 57,110       | 2,867       | 44,690              | 113,856      | 7,580       | 5,570               | 14,188       | 803         |
| 2,600 under 2,700 . . . . .   | 24,930              | 65,903       | 2,985       | 46,970              | 124,172      | 8,242       | 5,270               | 13,941       | 759         |
| 2,700 under 2,800 . . . . .   | 25,250              | 69,317       | 3,337       | 48,700              | 133,711      | 8,781       | 6,260               | 17,190       | 1,026       |
| 2,800 under 2,900 . . . . .   | 26,040              | 74,158       | 3,547       | 46,300              | 131,749      | 8,766       | 5,380               | 15,307       | 855         |
| 2,900 under 3,000 . . . . .   | 25,610              | 75,383       | 3,585       | 45,440              | 133,852      | 8,900       | 5,670               | 16,694       | 922         |
| 2,000 under 3,000 . . . . .   | 225,090             | 568,888      | 28,948      | 426,500             | 1,075,615    | 72,346      | 51,920              | 130,829      | 7,748       |
| 3,000 under 3,100 . . . . .   | 26,150              | 79,622       | 3,819       | 47,050              | 143,281      | 9,703       | 5,190               | 15,810       | 882         |
| 3,100 under 3,200 . . . . .   | 25,790              | 81,141       | 3,993       | 47,460              | 149,222      | 10,153      | 5,450               | 17,155       | 1,026       |
| 3,200 under 3,300 . . . . .   | 25,520              | 83,001       | 4,140       | 44,090              | 143,093      | 10,175      | 4,730               | 15,316       | 977         |
| 3,300 under 3,400 . . . . .   | 25,060              | 83,820       | 4,302       | 45,000              | 150,509      | 10,845      | 5,220               | 17,461       | 1,060       |
| 3,400 under 3,500 . . . . .   | 24,240              | 83,560       | 4,356       | 43,190              | 148,752      | 10,985      | 4,940               | 17,030       | 1,099       |
| 3,500 under 3,600 . . . . .   | 21,960              | 77,787       | 4,219       | 40,400              | 143,010      | 10,566      | 4,410               | 15,612       | 1,054       |
| 3,600 under 3,700 . . . . .   | 20,240              | 73,647       | 4,087       | 39,850              | 145,298      | 11,329      | 3,800               | 13,841       | 976         |
| 3,700 under 3,800 . . . . .   | 18,040              | 67,505       | 3,814       | 35,250              | 131,927      | 10,501      | 3,080               | 11,527       | 827         |
| 3,800 under 3,900 . . . . .   | 15,330              | 58,974       | 3,459       | 33,000              | 126,918      | 10,308      | 2,780               | 10,690       | 824         |
| 3,900 under 4,000 . . . . .   | 14,850              | 58,586       | 3,665       | 30,780              | 121,336      | 10,072      | 2,460               | 9,701        | 739         |
| 3,000 under 4,000 . . . . .   | 217,180             | 747,643      | 39,854      | 406,070             | 1,403,346    | 104,637     | 42,060              | 144,143      | 9,464       |
| 4,000 under 4,500 . . . . .   | 52,000              | 219,326      | 14,805      | 114,970             | 485,380      | 42,137      | 10,190              | 43,002       | 3,517       |
| 4,500 under 5,000 . . . . .   | 30,270              | 142,875      | 10,900      | 70,530              | 333,042      | 31,579      | 6,090               | 28,787       | 2,486       |
| 4,000 under 5,000 . . . . .   | 82,270              | 362,201      | 25,705      | 185,500             | 818,422      | 73,716      | 16,280              | 71,789       | 6,003       |
| 5,000 under 6,000 . . . . .   | 33,930              | 184,305      | 16,187      | 72,130              | 390,935      | 40,845      | 6,980               | 38,005       | 3,770       |
| 6,000 under 7,000 . . . . .   | 15,980              | 102,809      | 10,378      | 32,280              | 207,612      | 23,937      | 2,740               | 17,510       | 1,918       |
| 7,000 under 8,000 . . . . .   | 8,790               | 65,485       | 7,202       | 17,120              | 127,417      | 16,122      | 1,570               | 11,671       | 1,457       |
| 8,000 under 9,000 . . . . .   | 5,790               | 48,981       | 5,763       | 10,320              | 87,214       | 11,700      | 1,040               | 8,837        | 1,187       |
| 9,000 under 10,000 . . . . .  | 3,950               | 37,292       | 4,835       | 7,110               | 67,179       | 9,733       | 780                 | 7,377        | 1,066       |
| 10,000 under 15,000 . . . . . | 9,270               | 111,617      | 16,721      | 17,170              | 204,994      | 35,007      | 1,820               | 21,918       | 3,613       |
| 15,000 under 20,000 . . . . . | 3,490               | 59,476       | 11,531      | 6,300               | 109,713      | 24,143      | 760                 | 12,758       | 2,798       |
| 20,000 under 25,000 . . . . . | 1,620               | 35,896       | 8,369       | 2,800               | 62,108       | 15,878      | 320                 | 7,109        | 1,832       |
| 5,000 under 25,000 . . . . .  | 82,820              | 645,861      | 80,986      | 165,230             | 1,257,172    | 177,365     | 16,010              | 125,185      | 17,641      |
| 25,000 and over . . . . .     | 2,890               | 128,278      | 38,860      | 4,850               | 201,056      | 69,088      | 390                 | 16,182       | 5,643       |
| Grand Total . . . . .         | 798,490             | 2,734,911    | 226,557     | 1,481,920           | 5,193,778    | 520,324     | 167,990             | 549,631      | 49,690      |

**TABLE 7 — (Concluded)**  
**1954 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax by Income Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS            | Saskatchewan         |              |             | Alberta and N.W.T.   |              |             | British Columbia and Yukon |              |             | Non-Residents        |              |             |
|-------------------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------------|--------------|-------------|----------------------|--------------|-------------|
|                         | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers       | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable |
|                         |                      | \$           | \$          |                      | \$           | \$          |                            | \$           | \$          |                      | \$           | \$          |
| Under \$1,000 . . . . . | 940                  | 592          | 38          | 2,070                | 1,352        | 95          | 3,040                      | 1,811        | 116         | 4,010                | 2,348        | 204         |
| \$1,000 under 1,100 . . | 2,510                | 2,657        | 29          | 4,140                | 4,353        | 46          | 5,220                      | 5,475        | 65          | 530                  | 554          | 37          |
| 1,100 under 1,200 . .   | 2,880                | 3,313        | 73          | 4,220                | 4,854        | 136         | 5,880                      | 6,734        | 154         | 540                  | 616          | 46          |
| 1,200 under 1,300 . .   | 2,860                | 3,585        | 119         | 5,020                | 6,241        | 209         | 6,160                      | 7,681        | 247         | 550                  | 684          | 52          |
| 1,300 under 1,400 . .   | 2,870                | 3,861        | 155         | 5,040                | 6,765        | 288         | 6,050                      | 8,155        | 331         | 580                  | 780          | 59          |
| 1,400 under 1,500 . .   | 3,150                | 4,561        | 221         | 4,530                | 6,562        | 329         | 6,410                      | 9,251        | 442         | 640                  | 929          | 69          |
| 1,500 under 1,600 . .   | 3,280                | 5,068        | 266         | 5,360                | 8,292        | 457         | 6,660                      | 10,307       | 558         | 450                  | 696          | 49          |
| 1,600 under 1,700 . .   | 3,500                | 5,747        | 342         | 5,250                | 8,628        | 505         | 7,130                      | 11,737       | 700         | 580                  | 963          | 88          |
| 1,700 under 1,800 . .   | 3,270                | 5,708        | 351         | 5,470                | 9,569        | 617         | 7,720                      | 13,493       | 856         | 550                  | 943          | 80          |
| 1,800 under 1,900 . .   | 3,380                | 6,232        | 417         | 5,570                | 10,257       | 702         | 7,570                      | 13,946       | 941         | 450                  | 832          | 72          |
| 1,900 under 2,000 . .   | 3,100                | 6,037        | 440         | 5,120                | 9,972        | 733         | 7,540                      | 14,657       | 1,029       | 450                  | 875          | 77          |
| 1,000 under 2,000 . .   | 30,800               | 46,769       | 2,413       | 49,720               | 75,493       | 4,022       | 66,340                     | 101,436      | 5,323       | 5,320                | 7,872        | 629         |
| 2,000 under 2,100 . .   | 3,720                | 7,608        | 523         | 5,490                | 11,235       | 779         | 8,790                      | 17,975       | 1,219       | 530                  | 1,080        | 84          |
| 2,100 under 2,200 . .   | 3,820                | 8,191        | 549         | 5,900                | 12,670       | 887         | 8,520                      | 18,295       | 1,267       | 400                  | 858          | 71          |
| 2,200 under 2,300 . .   | 3,870                | 8,695        | 567         | 5,770                | 12,945       | 891         | 8,690                      | 19,502       | 1,343       | 320                  | 716          | 54          |
| 2,300 under 2,400 . .   | 3,870                | 9,072        | 537         | 6,450                | 15,173       | 939         | 9,010                      | 21,137       | 1,434       | 290                  | 681          | 61          |
| 2,400 under 2,500 . .   | 4,210                | 10,300       | 676         | 6,770                | 16,548       | 1,077       | 10,000                     | 24,442       | 1,647       | 450                  | 1,101        | 96          |
| 2,500 under 2,600 . .   | 4,350                | 11,074       | 687         | 7,070                | 17,995       | 1,132       | 10,190                     | 25,948       | 1,648       | 370                  | 942          | 94          |
| 2,600 under 2,700 . .   | 4,790                | 12,651       | 716         | 7,550                | 19,976       | 1,240       | 10,430                     | 27,598       | 1,768       | 210                  | 554          | 51          |
| 2,700 under 2,800 . .   | 4,440                | 12,176       | 725         | 7,180                | 19,701       | 1,227       | 10,670                     | 29,290       | 1,933       | 360                  | 962          | 82          |
| 2,800 under 2,900 . .   | 4,440                | 12,626       | 736         | 7,190                | 20,406       | 1,353       | 11,140                     | 31,698       | 2,181       | 300                  | 855          | 77          |
| 2,900 under 3,000 . .   | 4,170                | 12,286       | 717         | 6,960                | 20,517       | 1,322       | 10,980                     | 32,340       | 2,267       | 220                  | 648          | 60          |
| 2,000 under 3,000 . .   | 41,680               | 104,679      | 6,433       | 66,330               | 167,166      | 10,847      | 98,420                     | 248,225      | 16,707      | 3,450                | 8,397        | 730         |
| 3,000 under 3,100 . .   | 4,320                | 13,148       | 783         | 7,270                | 22,125       | 1,432       | 12,800                     | 38,970       | 2,655       | 230                  | 699          | 49          |
| 3,100 under 3,200 . .   | 3,620                | 11,360       | 700         | 6,800                | 21,391       | 1,469       | 12,460                     | 39,191       | 2,725       | 220                  | 693          | 63          |
| 3,200 under 3,300 . .   | 3,490                | 11,379       | 726         | 6,360                | 20,649       | 1,444       | 12,730                     | 41,281       | 2,898       | 240                  | 802          | 80          |
| 3,300 under 3,400 . .   | 3,210                | 10,729       | 725         | 6,250                | 20,880       | 1,433       | 11,000                     | 36,818       | 2,657       | 160                  | 535          | 47          |
| 3,400 under 3,500 . .   | 2,800                | 9,650        | 588         | 5,730                | 19,740       | 1,458       | 11,050                     | 38,038       | 2,780       | 190                  | 657          | 54          |
| 3,500 under 3,600 . .   | 2,740                | 9,717        | 675         | 5,310                | 18,821       | 1,380       | 10,140                     | 35,945       | 2,739       | 120                  | 427          | 36          |
| 3,600 under 3,700 . .   | 2,660                | 9,688        | 672         | 5,300                | 19,307       | 1,444       | 10,660                     | 38,804       | 3,042       | 170                  | 621          | 63          |
| 3,700 under 3,800 . .   | 2,670                | 9,999        | 707         | 4,710                | 17,640       | 1,363       | 9,070                      | 33,967       | 2,640       | 190                  | 713          | 63          |
| 3,800 under 3,900 . .   | 2,330                | 8,953        | 678         | 4,580                | 17,532       | 1,420       | 8,100                      | 31,105       | 2,481       | *                    | —            | —           |
| 3,900 under 4,000 . .   | 1,950                | 7,685        | 588         | 3,970                | 15,656       | 1,261       | 8,280                      | 32,646       | 2,640       | *                    | —            | —           |
| 3,000 under 4,000 . .   | 29,790               | 102,308      | 6,842       | 56,280               | 193,741      | 14,104      | 106,290                    | 366,765      | 27,257      | 1,690                | 5,809        | 501         |
| 4,000 under 4,500 . .   | 7,320                | 30,910       | 2,393       | 15,040               | 63,595       | 5,517       | 33,420                     | 141,177      | 12,427      | 510                  | 2,182        | 200         |
| 4,500 under 5,000 . .   | 5,350                | 25,207       | 2,229       | 10,480               | 49,401       | 4,662       | 21,000                     | 99,198       | 9,581       | 440                  | 2,081        | 224         |
| 4,000 under 5,000 . .   | 12,670               | 56,117       | 4,722       | 25,520               | 112,996      | 10,179      | 54,420                     | 240,375      | 22,008      | 950                  | 4,263        | 424         |
| 5,000 under 6,000 . .   | 5,820                | 31,491       | 3,127       | 10,390               | 56,326       | 5,828       | 21,130                     | 114,619      | 12,207      | 710                  | 3,839        | 450         |
| 6,000 under 7,000 . .   | 2,790                | 17,886       | 2,033       | 5,150                | 33,151       | 3,906       | 8,690                      | 55,686       | 6,368       | 340                  | 2,145        | 248         |
| 7,000 under 8,000 . .   | 1,170                | 8,717        | 1,091       | 2,430                | 18,082       | 2,323       | 4,870                      | 36,115       | 4,615       | 230                  | 1,701        | 200         |
| 8,000 under 9,000 . .   | 750                  | 6,334        | 865         | 1,510                | 12,754       | 1,775       | 2,760                      | 23,370       | 3,162       | 140                  | 1,172        | 174         |
| 9,000 under 10,000 . .  | 610                  | 5,735        | 795         | 1,070                | 10,098       | 1,487       | 1,730                      | 16,309       | 2,399       | 160                  | 1,505        | 220         |
| 10,000 under 15,000 . . | 1,220                | 14,861       | 2,527       | 2,280                | 27,358       | 4,770       | 4,230                      | 51,067       | 8,795       | 410                  | 4,914        | 857         |
| 15,000 under 20,000 . . | 380                  | 6,522        | 2,010       | 970                  | 16,387       | 3,739       | 1,560                      | 25,782       | 5,650       | *                    | —            | —           |
| 20,000 under 25,000 . . | 130                  | 2,888        | 774         | 440                  | 9,841        | 2,693       | 600                        | 13,215       | 3,408       | *                    | —            | —           |
| 5,000 under 25,000 . .  | 12,870               | 94,431       | 13,222      | 24,240               | 183,997      | 26,521      | 45,510                     | 336,163      | 46,604      | 2,100                | 17,364       | 2,661       |
| 25,000 and over . . .   | 220                  | 8,658        | 2,972       | 580                  | 20,612       | 6,798       | 750                        | 36,063       | 14,121      | 110                  | 4,685        | 1,477       |
| Grand Total . . . . .   | 128,970              | 413,554      | 36,642      | 224,740              | 755,357      | 72,566      | 374,770                    | 1,330,838    | 132,136     | 17,630               | 50,738       | 6,626       |

\*Less than 100; included in total but not shown separately.



**TABLE 8**  
**1954 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax by Occupational Classes**  
(All money figures in thousands of dollars)

| OCCUPATION                                    | Newfoundland         |              |              | Prince Edward Island |              |              | Nova Scotia          |              |              | New Brunswick        |              |              |
|---|----------------------|--------------|--------------|----------------------|--------------|--------------|----------------------|--------------|--------------|----------------------|--------------|--------------|
|   | Number of Tax-payers | Total Income | Tax Pay-able | Number of Tax-payers | Total Income | Tax Pay-able | Number of Tax-payers | Total Income | Tax Pay-able | Number of Tax-payers | Total Income | Tax Pay-able |
|   |                      | \$           | \$           |                      | \$           | \$           |                      | \$           | \$           |                      | \$           | \$           |
| Farmers . . . . .                             | *                    | —            | —            | *                    | —            | —            | 210                  | 878          | 91           | 210                  | 692          | 45           |
| Fishermen . . . . .                           | *                    | —            | —            | *                    | —            | —            | 330                  | 1,051        | 77           | 130                  | 388          | 26           |
| Total Farmers and Fishermen . . . . .         | *                    | —            | —            | *                    | —            | —            | 540                  | 1,929        | 168          | 340                  | 1,080        | 71           |
| Accountants . . . . .                         | *                    | —            | —            | —                    | —            | —            | *                    | —            | —            | *                    | —            | —            |
| Medical Doctors and Surgeons . . . . .        | 120                  | 1,131        | 204          | *                    | —            | —            | 400                  | 4,111        | 775          | 170                  | 1,661        | 292          |
| Dentists . . . . .                            | *                    | —            | —            | *                    | —            | —            | 150                  | 943          | 111          | *                    | —            | —            |
| Lawyers and Notaries . . . . .                | *                    | —            | —            | *                    | —            | —            | 150                  | 871          | 112          | 120                  | 756          | 83           |
| Consulting Engineers and Architects . . . . . | *                    | —            | —            | —                    | —            | —            | *                    | —            | —            | *                    | —            | —            |
| Nurses . . . . .                              | *                    | —            | —            | —                    | —            | —            | 110                  | 212          | 14           | 190                  | 378          | 22           |
| Other Professionals . . . . .                 | *                    | —            | —            | *                    | —            | —            | 190                  | 688          | 58           | 110                  | 533          | 56           |
| Total Professionals . . . . .                 | 200                  | 1,701        | 285          | 110                  | 763          | 103          | 1,110                | 8,429        | 1,488        | 740                  | 4,448        | 669          |
| Agricultural Enterprises . . . . .            | *                    | —            | —            | *                    | —            | —            | *                    | —            | —            | *                    | —            | —            |
| Business Enterprises . . . . .                | 27,390               | 88,292       | 6,793        | 3,950                | 10,134       | 644          | 68,330               | 203,125      | 13,895       | 47,330               | 141,180      | 9,778        |
| Institutions . . . . .                        | 370                  | 921          | 56           | 350                  | 623          | 33           | 1,940                | 4,199        | 238          | 1,860                | 3,849        | 242          |
| Educational Institutions . . . . .            | 980                  | 2,384        | 173          | 100                  | 238          | 12           | 3,300                | 8,049        | 591          | 2,840                | 7,091        | 567          |
| Federal Government . . . . .                  | 2,850                | 9,215        | 572          | 810                  | 2,611        | 168          | 8,780                | 26,953       | 1,617        | 4,840                | 15,814       | 1,026        |
| Provincial Governments . . . . .              | 2,930                | 7,362        | 485          | 630                  | 1,457        | 76           | 3,410                | 9,408        | 623          | 3,240                | 9,657        | 568          |
| Municipal and Smaller Governments . . . . .   | 330                  | 913          | 46           | *                    | —            | —            | 1,850                | 5,126        | 289          | 1,410                | 4,331        | 244          |
| Unclassified . . . . .                        | 4,200                | 11,955       | 795          | *                    | —            | —            | 980                  | 1,981        | 111          | 260                  | 592          | 32           |
| Total Employees . . . . .                     | 39,070               | 121,078      | 8,923        | 5,940                | 15,265       | 941          | 88,640               | 258,965      | 17,371       | 61,820               | 182,583      | 12,459       |
| Salesmen . . . . .                            | 260                  | 1,620        | 185          | *                    | —            | —            | 890                  | 3,756        | 322          | 620                  | 2,529        | 228          |
| Forestry . . . . .                            | *                    | —            | —            | *                    | —            | —            | *                    | —            | —            | 140                  | 582          | 81           |
| Manufacturing . . . . .                       | *                    | —            | —            | *                    | —            | —            | 230                  | 1,026        | 104          | 140                  | 663          | 55           |
| Construction . . . . .                        | 100                  | 843          | 153          | *                    | —            | —            | 520                  | 2,514        | 328          | 170                  | 699          | 49           |
| Public Utilities . . . . .                    | 290                  | 989          | 84           | *                    | —            | —            | 250                  | 757          | 43           | 230                  | 842          | 62           |
| Wholesale Trade . . . . .                     | *                    | —            | —            | *                    | —            | —            | 190                  | 1,382        | 194          | *                    | —            | —            |
| Retail Trade . . . . .                        | 800                  | 3,831        | 475          | 350                  | 1,325        | 96           | 2,110                | 9,694        | 992          | 1,630                | 6,798        | 605          |
| Service . . . . .                             | 310                  | 1,588        | 206          | 140                  | 674          | 78           | 860                  | 3,214        | 289          | 540                  | 2,384        | 321          |
| Finance . . . . .                             | —                    | —            | —            | *                    | —            | —            | *                    | —            | —            | 110                  | 900          | 158          |
| Unclassified . . . . .                        | *                    | —            | —            | —                    | —            | —            | *                    | —            | —            | *                    | —            | —            |
| Total Business Proprietors . . . . .          | 1,650                | 7,963        | 992          | 670                  | 3,238        | 400          | 4,330                | 19,413       | 2,033        | 3,070                | 13,839       | 1,597        |
| Investment Income Predominates . . . . .      | 250                  | 1,888        | 380          | 180                  | 1,189        | 208          | 1,930                | 11,782       | 1,831        | 1,350                | 8,557        | 1,772        |
| Pension Income Predominates . . . . .         | *                    | —            | —            | *                    | —            | —            | 400                  | 1,066        | 45           | 540                  | 1,657        | 101          |
| Total Financial . . . . .                     | 320                  | 2,094        | 394          | 220                  | 1,322        | 215          | 2,330                | 12,848       | 1,876        | 1,890                | 10,214       | 1,873        |
| Estates . . . . .                             | *                    | —            | —            | *                    | —            | —            | *                    | —            | —            | *                    | —            | —            |
| Unclassified . . . . .                        | *                    | —            | —            | *                    | —            | —            | 260                  | 1,177        | 132          | 150                  | 617          | 46           |
| Grand Total . . . . .                         | 41,630               | 134,837      | 10,809       | 7,130                | 21,135       | 1,691        | 98,200               | 306,690      | 23,406       | 68,690               | 215,436      | 16,945       |

\*Less than 100; included in total but not shown separately.



**TABLE 8 — (Cont'd)**  
**1954 TAXATION YEAR — PROVINCES**

**Distribution of Taxable Persons, Income and Tax by Occupational Classes**

(All money figures in thousands of dollars)

| OCCUPATION                               | Quebec               |              |             | Ontario              |              |             | Manitoba             |              |             |
|--|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------|--------------|-------------|
|  | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable |
|  |                      | \$           | \$          |                      | \$           | \$          |                      | \$           | \$          |
| Farmers.....                             | 860                  | 3,213        | 216         | 11,620               | 47,213       | 4,890       | 2,070                | 6,203        | 390         |
| Fishermen.....                           | *                    | —            | —           | 360                  | 1,409        | 120         | *                    | —            | —           |
| Total Farmers and Fishermen.....         | 900                  | 3,297        | 218         | 11,980               | 48,622       | 5,010       | 2,100                | 6,268        | 393         |
| Accountants.....                         | 680                  | 5,454        | 900         | 1,290                | 13,426       | 2,961       | 150                  | 2,014        | 431         |
| Medical Doctors and Surgeons.....        | 2,540                | 24,090       | 4,024       | 3,750                | 49,663       | 11,402      | 520                  | 6,301        | 1,335       |
| Dentists.....                            | 930                  | 5,368        | 591         | 1,720                | 14,246       | 2,272       | 250                  | 2,508        | 467         |
| Lawyers and Notaries.....                | 1,400                | 13,736       | 2,622       | 2,340                | 37,210       | 10,557      | 270                  | 2,083        | 352         |
| Consulting Engineers and Architects..... | 750                  | 8,713        | 1,747       | 670                  | 7,983        | 1,960       | *                    | —            | —           |
| Nurses.....                              | 440                  | 865          | 51          | 1,960                | 3,980        | 269         | 140                  | 254          | 13          |
| Other Professionals.....                 | 1,670                | 7,518        | 766         | 3,170                | 16,085       | 2,223       | 280                  | 1,203        | 142         |
| Total Professionals.....                 | 8,410                | 65,744       | 10,701      | 14,900               | 142,593      | 31,644      | 1,630                | 14,619       | 2,801       |
| Agricultural Enterprises.....            | *                    | —            | —           | 1,350                | 2,574        | 123         | 120                  | 167          | 6           |
| Business Enterprises.....                | 630,380              | 2,010,634    | 148,440     | 1,108,520            | 3,649,052    | 337,465     | 117,660              | 368,589      | 31,883      |
| Institutions.....                        | 16,380               | 37,274       | 2,397       | 35,140               | 82,588       | 6,532       | 4,780                | 10,567       | 736         |
| Educational Institutions.....            | 11,680               | 35,267       | 2,662       | 20,890               | 109,334      | 10,609      | 4,950                | 15,186       | 1,327       |
| Federal Government.....                  | 25,870               | 82,503       | 4,657       | 60,950               | 202,249      | 15,369      | 7,520                | 24,057       | 1,740       |
| Provincial Governments.....              | 13,810               | 40,013       | 2,141       | 39,690               | 133,888      | 11,130      | 7,600                | 21,274       | 1,600       |
| Municipal and Smaller Governments.....   | 20,640               | 70,808       | 3,635       | 42,590               | 143,377      | 10,864      | 6,060                | 18,359       | 1,062       |
| Unclassified.....                        | 2,840                | 8,013        | 582         | 8,730                | 22,557       | 1,742       | 1,070                | 2,707        | 153         |
| Total Employees.....                     | 721,660              | 2,284,645    | 164,518     | 1,327,860            | 4,345,619    | 393,834     | 149,760              | 460,906      | 38,507      |
| Salesmen.....                            | 9,160                | 411,983      | 3,806       | 18,440               | 86,033       | 10,068      | 1,850                | 8,200        | 875         |
| Forestry.....                            | 340                  | 2,772        | 480         | 320                  | 1,668        | 204         | *                    | —            | —           |
| Manufacturing.....                       | 4,150                | 24,034       | 3,048       | 6,850                | 38,464       | 5,564       | 500                  | 2,949        | 405         |
| Construction.....                        | 3,590                | 19,013       | 2,359       | 12,160               | 63,899       | 9,919       | 1,300                | 5,824        | 596         |
| Public Utilities.....                    | 1,580                | 5,541        | 374         | 3,810                | 13,493       | 1,202       | 580                  | 1,878        | 159         |
| Wholesale Trade.....                     | 2,570                | 18,793       | 3,369       | 2,590                | 17,438       | 2,772       | 700                  | 4,887        | 754         |
| Retail Trade.....                        | 15,610               | 73,792       | 7,543       | 25,780               | 130,652      | 16,786      | 3,410                | 15,816       | 1,810       |
| Service.....                             | 8,150                | 34,928       | 3,479       | 14,700               | 58,538       | 6,329       | 1,750                | 6,947        | 681         |
| Finance.....                             | 2,430                | 24,448       | 5,504       | 3,120                | 28,471       | 6,031       | 450                  | 2,869        | 421         |
| Unclassified.....                        | 490                  | 2,365        | 213         | 400                  | 1,994        | 259         | *                    | —            | —           |
| Total Business Proprietors.....          | 38,910               | 205,686      | 26,369      | 69,730               | 354,617      | 49,066      | 8,710                | 41,223       | 4,831       |
| Investment Income Predominates....       | 16,410               | 112,956      | 18,177      | 27,880               | 169,290      | 26,781      | 2,550                | 13,645       | 1,877       |
| Pension Income Predominates.....         | 1,260                | 5,095        | 484         | 4,640                | 14,576       | 1,068       | 660                  | 1,810        | 89          |
| Total Financial.....                     | 17,670               | 118,051      | 18,661      | 32,520               | 183,866      | 27,849      | 3,210                | 15,455       | 1,966       |
| Estates.....                             | 440                  | 7,561        | 816         | 2,970                | 17,590       | 1,050       | 210                  | 579          | 17          |
| Unclassified.....                        | 1,340                | 7,944        | 1,468       | 3,520                | 14,838       | 1,803       | 520                  | 2,381        | 300         |
| Grand Total.....                         | 798,490              | 2,734,911    | 226,557     | 1,481,920            | 5,193,778    | 520,324     | 167,990              | 549,631      | 49,690      |

\*Under 100; included in total but not shown separately.

TABLE 8 — (Concluded)

## 1954 TAXATION YEAR — PROVINCES

## Distribution of Taxable Persons, Income and Tax by Occupational Classes

(All money figures in thousands of dollars)

| OCCUPATION                          | Saskatchewan         |              |             | Alberta and N.W.T.   |              |             | British Columbia and Yukon |              |             | Non-Residents        |              |             |
|-------------------------------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------------|--------------|-------------|----------------------|--------------|-------------|
|                                     | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers       | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable |
|                                     |                      | \$           | \$          |                      | \$           | \$          |                            | \$           | \$          |                      | \$           | \$          |
| Farmers.....                        | 12,500               | 41,513       | 2,982       | 9,650                | 31,803       | 2,362       | 2,120                      | 7,125        | 463         | 140                  | 301          | 38          |
| Fishermen.....                      | *                    | —            | —           | —                    | —            | —           | 3,020                      | 13,283       | 1,439       | —                    | —            | —           |
| Total Farmers and Fishermen.....    | 12,510               | 41,573       | 2,987       | 9,650                | 31,803       | 2,362       | 5,140                      | 20,408       | 1,902       | 140                  | 301          | 38          |
| Accountants.....                    | 160                  | 1,195        | 209         | 270                  | 1,823        | 253         | 590                        | 3,631        | 504         | —                    | —            | —           |
| Medical Doctors and Surgeons.....   | 490                  | 6,318        | 1,403       | 740                  | 8,870        | 1,944       | 1,100                      | 15,038       | 3,515       | *                    | —            | —           |
| Dentists.....                       | 200                  | 1,814        | 313         | 300                  | 2,798        | 488         | 490                        | 4,429        | 752         | —                    | —            | —           |
| Lawyers and Notaries.....           | 290                  | 2,177        | 311         | 400                  | 4,387        | 992         | 640                        | 5,781        | 1,140       | —                    | —            | —           |
| Consulting Engineers and Architects | *                    | —            | —           | *                    | —            | —           | 240                        | 2,464        | 593         | *                    | —            | —           |
| Nurses.....                         | *                    | —            | —           | 120                  | 274          | 24          | 250                        | 474          | 33          | *                    | —            | —           |
| Other Professionals.....            | 220                  | 1,105        | 132         | 310                  | 2,006        | 377         | 690                        | 3,669        | 511         | 210                  | 797          | 125         |
| Total Professionals.....            | 1,460                | 13,641       | 2,763       | 2,210                | 20,990       | 4,234       | 4,000                      | 35,486       | 7,048       | 350                  | 1,501        | 242         |
| Agricultural Enterprises.....       | 720                  | 1,180        | 62          | 700                  | 1,419        | 114         | 370                        | 680          | 36          | —                    | —            | —           |
| Business Enterprises.....           | 73,580               | 222,136      | 17,917      | 150,860              | 483,851      | 44,121      | 264,770                    | 896,295      | 83,191      | 11,170               | 33,323       | 4,107       |
| Institutions.....                   | 5,770                | 12,865       | 949         | 4,890                | 10,890       | 775         | 13,060                     | 32,045       | 2,476       | 1,050                | 1,606        | 130         |
| Educational Institutions.....       | 6,310                | 18,066       | 1,412       | 6,870                | 21,886       | 1,891       | 8,740                      | 33,022       | 3,227       | 360                  | 1,134        | 110         |
| Federal Government.....             | 5,190                | 16,726       | 1,141       | 9,650                | 29,248       | 2,070       | 17,340                     | 58,090       | 4,468       | 1,200                | 4,705        | 492         |
| Provincial Governments.....         | 6,740                | 20,426       | 1,614       | 8,930                | 25,650       | 1,933       | 11,680                     | 36,631       | 2,664       | 340                  | 773          | 62          |
| Municipal and Smaller Governments   | 3,280                | 9,929        | 657         | 8,870                | 26,993       | 1,927       | 8,530                      | 29,706       | 2,252       | 180                  | 402          | 38          |
| Unclassified.....                   | 1,190                | 2,706        | 161         | 1,430                | 3,618        | 254         | 3,580                      | 10,059       | 712         | 200                  | 365          | 31          |
| Total Employees.....                | 102,780              | 304,034      | 23,913      | 192,200              | 603,555      | 53,085      | 328,070                    | 1,096,528    | 99,026      | 14,500               | 42,308       | 4,970       |
| Salesmen.....                       | 860                  | 3,166        | 241         | 2,440                | 11,007       | 1,187       | 3,800                      | 18,201       | 2,170       | 120                  | 639          | 83          |
| Forestry.....                       | *                    | —            | —           | *                    | —            | —           | 1,560                      | 7,342        | 876         | *                    | —            | —           |
| Manufacturing.....                  | 430                  | 1,818        | 173         | 330                  | 1,702        | 246         | 2,300                      | 11,505       | 1,742       | *                    | —            | —           |
| Construction.....                   | 960                  | 5,334        | 803         | 2,440                | 11,812       | 1,620       | 3,210                      | 13,783       | 1,404       | *                    | —            | —           |
| Public Utilities.....               | 800                  | 2,694        | 200         | 1,480                | 4,913        | 359         | 1,550                      | 5,945        | 544         | *                    | —            | —           |
| Wholesale Trade.....                | 220                  | 1,444        | 221         | 170                  | 1,181        | 178         | 920                        | 6,653        | 1,075       | *                    | —            | —           |
| Retail Trade.....                   | 3,780                | 18,740       | 2,748       | 5,560                | 28,768       | 3,737       | 6,520                      | 29,842       | 3,428       | 140                  | 479          | 56          |
| Service.....                        | 1,380                | 6,387        | 1,070       | 2,750                | 10,242       | 946         | 4,140                      | 15,571       | 1,629       | 180                  | 432          | 57          |
| Finance.....                        | 250                  | 1,300        | 140         | 340                  | 2,264        | 344         | 560                        | 3,822        | 667         | *                    | —            | —           |
| Unclassified.....                   | 90                   | 428          | 47          | 130                  | 718          | 117         | 140                        | 434          | 33          | *                    | —            | —           |
| Total Business Proprietors.....     | 7,920                | 38,169       | 5,403       | 13,240               | 61,767       | 7,565       | 20,900                     | 94,897       | 11,398      | 530                  | 2,617        | 566         |
| Investment Income Predominates..    | 2,610                | 10,433       | 1,117       | 3,780                | 22,179       | 3,798       | 9,270                      | 54,128       | 9,753       | 1,880                | 3,120        | 717         |
| Pension Income Predominates.....    | 300                  | 706          | 29          | 370                  | 860          | 39          | 2,210                      | 6,359        | 354         | *                    | —            | —           |
| Total Financial.....                | 2,910                | 11,139       | 1,146       | 4,150                | 23,039       | 3,837       | 11,480                     | 60,487       | 10,107      | 1,930                | 3,291        | 722         |
| Estates.....                        | 170                  | 232          | 11          | 290                  | 1,113        | 123         | 420                        | 1,173        | 138         | *                    | —            | —           |
| Unclassified.....                   | 360                  | 1,600        | 178         | 560                  | 2,083        | 173         | 960                        | 3,658        | 347         | *                    | —            | —           |
| Grand Total.....                    | 128,970              | 413,554      | 36,642      | 224,740              | 755,357      | 72,566      | 374,770                    | 1,330,838    | 132,136     | 17,630               | 50,738       | 6,626       |

\*Under 100; included in total but not shown separately.

**TABLE 9**  
**1954 TAXATION YEAR — CANADA**  
**Income Distribution by Occupational Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS                  | FARMERS |         |        | FISHERMEN |        |       | Total Farmers and Fishermen |         |        |
|-------------------------------|---------|---------|--------|-----------|--------|-------|-----------------------------|---------|--------|
|                               | Number  | Income  | Tax    | Number    | Income | Tax   | Number                      | Income  | Tax    |
| Under \$1,000 . . . . .       | *       | \$ —    | \$ —   | *         | \$ —   | \$ —  | 100                         | \$ 87   | \$ 7   |
| \$1,000 under 1,500 . . . . . | 4,220   | 5,187   | 153    | 300       | 381    | 11    | 4,520                       | 5,568   | 164    |
| 1,500 under 2,000 . . . . .   | 3,270   | 5,612   | 310    | 230       | 390    | 20    | 3,500                       | 6,002   | 330    |
| 2,000 under 2,500 . . . . .   | 5,620   | 12,781  | 398    | 370       | 841    | 32    | 5,990                       | 13,622  | 430    |
| 2,500 under 3,000 . . . . .   | 7,420   | 20,323  | 652    | 560       | 1,539  | 59    | 7,980                       | 21,862  | 711    |
| 3,000 under 3,500 . . . . .   | 5,290   | 17,071  | 790    | 550       | 1,783  | 108   | 5,840                       | 18,854  | 898    |
| 3,500 under 4,000 . . . . .   | 3,610   | 13,477  | 857    | 410       | 1,541  | 124   | 4,020                       | 15,018  | 981    |
| 4,000 under 4,500 . . . . .   | 2,430   | 10,245  | 741    | 360       | 1,531  | 143   | 2,790                       | 11,776  | 884    |
| 4,500 under 5,000 . . . . .   | 1,590   | 7,511   | 605    | 220       | 1,046  | 84    | 1,810                       | 8,557   | 689    |
| 5,000 under 6,000 . . . . .   | 2,380   | 13,058  | 1,283  | 240       | 1,294  | 150   | 2,620                       | 14,352  | 1,433  |
| 6,000 under 7,000 . . . . .   | 1,300   | 8,378   | 923    | 230       | 1,481  | 174   | 1,530                       | 9,859   | 1,097  |
| 7,000 under 8,000 . . . . .   | 770     | 5,728   | 663    | 140       | 1,046  | 138   | 910                         | 6,774   | 801    |
| 8,000 under 9,000 . . . . .   | 360     | 3,048   | 399    | 100       | 841    | 127   | 460                         | 3,889   | 526    |
| 9,000 under 10,000 . . . . .  | 360     | 3,456   | 483    | *         | —      | —     | 440                         | 4,197   | 601    |
| 10,000 under 15,000 . . . . . | 530     | 6,356   | 1,055  | 100       | 1,185  | 208   | 630                         | 7,541   | 1,263  |
| 15,000 and over . . . . .     | 240     | 6,849   | 2,167  | *         | —      | —     | 280                         | 7,571   | 2,345  |
| Total . . . . .               | 39,480  | 139,161 | 11,486 | 3,940     | 16,368 | 1,674 | 43,420                      | 155,529 | 13,160 |

| INCOME CLASS                  | ACCOUNTANTS |        |       | MEDICAL DOCTORS AND SURGEONS |         |        | DENTISTS |        |       |
|-------------------------------|-------------|--------|-------|------------------------------|---------|--------|----------|--------|-------|
|                               | Number      | Income | Tax   | Number                       | Income  | Tax    | Number   | Income | Tax   |
| Under \$1,000 . . . . .       | —           | \$ —   | \$ —  | *                            | \$ —    | \$ —   | *        | \$ —   | \$ —  |
| \$1,000 under 1,500 . . . . . | *           | —      | —     | *                            | —       | —      | *        | —      | —     |
| 1,500 under 2,000 . . . . .   | *           | —      | —     | *                            | —       | —      | *        | —      | —     |
| 2,000 under 2,500 . . . . .   | 160         | 347    | 22    | 240                          | 533     | 31     | 140      | 309    | 13    |
| 2,500 under 3,000 . . . . .   | 190         | 513    | 23    | 270                          | 744     | 35     | 150      | 410    | 19    |
| 3,000 under 3,500 . . . . .   | 230         | 740    | 34    | 380                          | 1,239   | 72     | 140      | 457    | 18    |
| 3,500 under 4,000 . . . . .   | 230         | 842    | 55    | 270                          | 1,022   | 74     | 270      | 1,003  | 60    |
| 4,000 under 4,500 . . . . .   | 160         | 675    | 51    | 270                          | 1,143   | 97     | 250      | 1,053  | 85    |
| 4,500 under 5,000 . . . . .   | 200         | 948    | 79    | 300                          | 1,419   | 129    | 250      | 1,186  | 109   |
| 5,000 under 6,000 . . . . .   | 340         | 1,862  | 181   | 690                          | 3,793   | 345    | 400      | 2,196  | 217   |
| 6,000 under 7,000 . . . . .   | 350         | 2,248  | 257   | 630                          | 4,082   | 451    | 330      | 2,151  | 239   |
| 7,000 under 8,000 . . . . .   | 170         | 1,287  | 162   | 730                          | 5,474   | 687    | 280      | 2,090  | 265   |
| 8,000 under 9,000 . . . . .   | 170         | 1,459  | 200   | 520                          | 4,404   | 617    | 310      | 2,635  | 366   |
| 9,000 under 10,000 . . . . .  | 100         | 941    | 135   | 580                          | 5,523   | 824    | 350      | 3,324  | 469   |
| 10,000 under 15,000 . . . . . | 360         | 4,392  | 766   | 2,150                        | 26,656  | 4,696  | 810      | 9,764  | 1,750 |
| 15,000 and over . . . . .     | 490         | 12,116 | 3,438 | 2,720                        | 61,680  | 16,952 | 310      | 5,763  | 1,427 |
| Total . . . . .               | 3,300       | 28,619 | 5,414 | 9,920                        | 117,956 | 25,022 | 4,120    | 32,531 | 5,046 |

| INCOME CLASS                  | LAWYERS AND NOTARIES |        |        | CONSULTING ENGINEERS AND ARCHITECTS |        |       | NURSES |        |      |
|-------------------------------|----------------------|--------|--------|-------------------------------------|--------|-------|--------|--------|------|
|                               | Number               | Income | Tax    | Number                              | Income | Tax   | Number | Income | Tax  |
| Under \$1,000 . . . . .       | —                    | \$ —   | \$ —   | *                                   | \$ —   | \$ —  | *      | \$ —   | \$ — |
| \$1,000 under 1,500 . . . . . | *                    | —      | —      | —                                   | —      | —     | 750    | 958    | 28   |
| 1,500 under 2,000 . . . . .   | *                    | —      | —      | *                                   | —      | —     | 980    | 1,695  | 91   |
| 2,000 under 2,500 . . . . .   | 220                  | 509    | 25     | *                                   | —      | —     | 740    | 1,624  | 126  |
| 2,500 under 3,000 . . . . .   | 190                  | 518    | 27     | *                                   | —      | —     | 580    | 1,574  | 124  |
| 3,000 under 3,500 . . . . .   | 240                  | 793    | 45     | 110                                 | 359    | 15    | 140    | 450    | 47   |
| 3,500 under 4,000 . . . . .   | 150                  | 556    | 45     | 110                                 | 417    | 38    | *      | —      | —    |
| 4,000 under 4,500 . . . . .   | 290                  | 1,239  | 111    | 110                                 | 454    | 32    | *      | —      | —    |
| 4,500 under 5,000 . . . . .   | 270                  | 1,285  | 109    | 120                                 | 567    | 46    | —      | —      | —    |
| 5,000 under 6,000 . . . . .   | 590                  | 3,236  | 324    | 140                                 | 751    | 71    | —      | —      | —    |
| 6,000 under 7,000 . . . . .   | 390                  | 2,495  | 281    | 160                                 | 1,048  | 116   | *      | —      | —    |
| 7,000 under 8,000 . . . . .   | 460                  | 3,415  | 397    | 160                                 | 1,196  | 151   | —      | —      | —    |
| 8,000 under 9,000 . . . . .   | 350                  | 2,951  | 402    | *                                   | —      | —     | —      | —      | —    |
| 9,000 under 10,000 . . . . .  | 220                  | 2,109  | 315    | *                                   | —      | —     | —      | —      | —    |
| 10,000 under 15,000 . . . . . | 990                  | 11,844 | 2,077  | 210                                 | 2,536  | 447   | —      | —      | —    |
| 15,000 and over . . . . .     | 1,190                | 36,275 | 12,060 | 520                                 | 14,107 | 4,305 | —      | —      | —    |
| Total . . . . .               | 5,650                | 67,374 | 16,225 | 1,910                               | 23,030 | 5,424 | 3,330  | 6,636  | 440  |

\*Under 100; included in total but not shown separately.



TABLE 9 — (Cont'd)

## 1954 TAXATION YEAR — CANADA

## Income Distribution by Occupational Classes

(All money figures in thousands of dollars)

| INCOME CLASS                  | OTHER PROFESSIONALS |        |       | Total Professionals |         |        | EMPLOYEES OF AGRICULTURAL ENTERPRISES |        |      |
|-------------------------------|---------------------|--------|-------|---------------------|---------|--------|---------------------------------------|--------|------|
|                               | Number              | Income | Tax   | Number              | Income  | Tax    | Number                                | Income | Tax  |
| Under \$1,000 . . . . .       | *                   | \$ —   | \$ —  | 170                 | \$ 83   | \$ 10  | 120                                   | \$ 74  | \$ 3 |
| \$1,000 under 1,500 . . . . . | 490                 | 610    | 18    | 1,480               | 1,877   | 57     | 1,380                                 | 1,695  | 56   |
| 1,500 under 2,000 . . . . .   | 450                 | 766    | 41    | 1,750               | 3,029   | 164    | 780                                   | 1,336  | 85   |
| 2,000 under 2,500 . . . . .   | 570                 | 1,278  | 66    | 2,120               | 4,715   | 291    | 560                                   | 1,247  | 72   |
| 2,500 under 3,000 . . . . .   | 990                 | 2,713  | 155   | 2,400               | 6,556   | 387    | 240                                   | 644    | 27   |
| 3,000 under 3,500 . . . . .   | 630                 | 2,025  | 141   | 1,870               | 6,063   | 372    | 210                                   | 668    | 32   |
| 3,500 under 4,000 . . . . .   | 580                 | 2,156  | 178   | 1,650               | 6,141   | 462    | *                                     | —      | —    |
| 4,000 under 4,500 . . . . .   | 420                 | 1,768  | 133   | 1,520               | 6,413   | 512    | *                                     | —      | —    |
| 4,500 under 5,000 . . . . .   | 400                 | 1,891  | 184   | 1,540               | 7,296   | 656    | *                                     | —      | —    |
| 5,000 under 6,000 . . . . .   | 690                 | 3,771  | 390   | 2,850               | 15,609  | 1,528  | *                                     | —      | —    |
| 6,000 under 7,000 . . . . .   | 350                 | 2,246  | 265   | 2,220               | 14,337  | 1,616  | —                                     | —      | —    |
| 7,000 under 8,000 . . . . .   | 340                 | 2,560  | 335   | 2,140               | 16,022  | 1,997  | —                                     | —      | —    |
| 8,000 under 9,000 . . . . .   | 250                 | 2,124  | 291   | 1,680               | 14,241  | 1,968  | —                                     | —      | —    |
| 9,000 under 10,000 . . . . .  | 120                 | 1,144  | 176   | 1,440               | 13,713  | 2,013  | —                                     | —      | —    |
| 10,000 under 15,000 . . . . . | 330                 | 3,819  | 660   | 4,850               | 59,011  | 10,396 | *                                     | —      | —    |
| 15,000 and over . . . . .     | 210                 | 4,865  | 1,359 | 5,440               | 134,806 | 39,541 | —                                     | —      | —    |
| Total . . . . .               | 6,890               | 33,763 | 4,399 | 35,120              | 309,912 | 61,970 | 3,440                                 | 6,394  | 357  |

| INCOME CLASS                  | EMPLOYEES OF BUSINESS ENTERPRISES |           |         | EMPLOYEES OF INSTITUTIONS |          |        | EMPLOYEES OF EDUCATIONAL INSTITUTIONS |         |        |
|-------------------------------|-----------------------------------|-----------|---------|---------------------------|----------|--------|---------------------------------------|---------|--------|
|                               | Number                            | Income    | Tax     | Number                    | Income   | Tax    | Number                                | Income  | Tax    |
| Under \$1,000 . . . . .       | 21,060                            | \$ 13,695 | \$ 793  | 1,840                     | \$ 1,189 | \$ 68  | 380                                   | \$ 293  | \$ 21  |
| \$1,000 under 1,500 . . . . . | 254,670                           | 320,956   | 10,304  | 17,960                    | 22,586   | 698    | 6,830                                 | 8,741   | 242    |
| 1,500 under 2,000 . . . . .   | 290,620                           | 507,231   | 32,157  | 20,140                    | 35,044   | 2,171  | 7,870                                 | 13,677  | 768    |
| 2,000 under 2,500 . . . . .   | 328,450                           | 739,449   | 49,535  | 17,930                    | 40,209   | 2,908  | 12,890                                | 29,025  | 2,092  |
| 2,500 under 3,000 . . . . .   | 392,530                           | 1,078,714 | 66,866  | 12,920                    | 35,105   | 2,582  | 12,330                                | 33,644  | 2,668  |
| 3,000 under 3,500 . . . . .   | 392,300                           | 1,271,503 | 82,771  | 6,820                     | 21,833   | 1,658  | 9,220                                 | 29,732  | 2,534  |
| 3,500 under 4,000 . . . . .   | 298,570                           | 1,121,115 | 81,989  | 2,880                     | 10,653   | 770    | 6,830                                 | 25,497  | 2,363  |
| 4,000 under 4,500 . . . . .   | 186,630                           | 787,993   | 65,265  | 1,660                     | 6,988    | 587    | 5,460                                 | 23,133  | 2,253  |
| 4,500 under 5,000 . . . . .   | 110,910                           | 523,466   | 47,576  | 1,020                     | 4,792    | 417    | 4,490                                 | 21,237  | 2,118  |
| 5,000 under 6,000 . . . . .   | 110,940                           | 600,557   | 60,676  | 930                       | 5,012    | 516    | 5,970                                 | 32,473  | 3,460  |
| 6,000 under 7,000 . . . . .   | 45,480                            | 291,628   | 32,841  | 410                       | 2,580    | 275    | 2,760                                 | 17,734  | 1,932  |
| 7,000 under 8,000 . . . . .   | 21,440                            | 159,401   | 19,650  | 370                       | 2,711    | 299    | 1,240                                 | 9,089   | 1,098  |
| 8,000 under 9,000 . . . . .   | 12,490                            | 105,543   | 13,759  | 150                       | 1,260    | 166    | 330                                   | 2,771   | 344    |
| 9,000 under 10,000 . . . . .  | 7,820                             | 73,763    | 10,422  | 130                       | 1,227    | 185    | 190                                   | 1,792   | 237    |
| 10,000 under 15,000 . . . . . | 17,750                            | 211,618   | 34,978  | 290                       | 3,455    | 572    | 210                                   | 2,460   | 373    |
| 15,000 and over . . . . .     | 12,280                            | 308,979   | 88,651  | 140                       | 2,783    | 692    | *                                     | —       | —      |
| Total . . . . .               | 2,503,940                         | 8,106,611 | 698,233 | 85,590                    | 197,427  | 14,564 | 77,020                                | 251,657 | 22,582 |

| INCOME CLASS                  | EMPLOYEES OF FEDERAL GOVERNMENT |         |        | EMPLOYEES OF PROVINCIAL GOVERNMENTS |         |        | EMPLOYEES OF MUNICIPAL AND SMALLER GOVERNMENTS |         |        |
|-------------------------------|---------------------------------|---------|--------|-------------------------------------|---------|--------|--|---------|--------|
|                               | Number                          | Income  | Tax    | Number                              | Income  | Tax    | Number   | Income  | Tax    |
| Under \$1,000 . . . . .       | 630                             | \$ 360  | \$ 22  | 580                                 | \$ 470  | \$ 31  | 230  | \$ 145  | \$ 9   |
| \$1,000 under 1,500 . . . . . | 7,290                           | 9,219   | 278    | 8,010                               | 10,118  | 317    | 3,500  | 4,412   | 145    |
| 1,500 under 2,000 . . . . .   | 14,690                          | 26,061  | 1,489  | 11,860                              | 20,662  | 1,221  | 4,980  | 8,803   | 552    |
| 2,000 under 2,500 . . . . .   | 16,030                          | 36,478  | 2,200  | 15,070                              | 33,947  | 2,227  | 8,910  | 20,201  | 1,289  |
| 2,500 under 3,000 . . . . .   | 28,240                          | 77,716  | 4,355  | 17,970                              | 49,266  | 2,921  | 16,400   | 45,583  | 2,476  |
| 3,000 under 3,500 . . . . .   | 29,180                          | 94,364  | 5,599  | 15,920                              | 51,533  | 3,257  | 24,620   | 80,010  | 4,555  |
| 3,500 under 4,000 . . . . .   | 18,440                          | 68,706  | 4,388  | 10,780                              | 40,050  | 2,829  | 18,420   | 68,658  | 4,544  |
| 4,000 under 4,500 . . . . .   | 11,700                          | 49,241  | 3,679  | 6,570                               | 27,790  | 2,232  | 8,810  | 37,038  | 2,753  |
| 4,500 under 5,000 . . . . .   | 7,450                           | 35,116  | 2,912  | 4,320                               | 20,392  | 1,848  | 3,660  | 17,229  | 1,545  |
| 5,000 under 6,000 . . . . .   | 6,500                           | 35,180  | 3,269  | 4,030                               | 21,813  | 2,121  | 2,280  | 12,323  | 1,178  |
| 6,000 under 7,000 . . . . .   | 2,120                           | 13,558  | 1,394  | 1,860                               | 12,019  | 1,339  | 920  | 5,881   | 638    |
| 7,000 under 8,000 . . . . .   | 990                             | 7,394   | 836    | 890                                 | 6,583   | 766    | 450  | 3,336   | 402    |
| 8,000 under 9,000 . . . . .   | 660                             | 5,542   | 673    | 400                                 | 3,362   | 427    | 250  | 2,109   | 256    |
| 9,000 under 10,000 . . . . .  | 280                             | 2,604   | 338    | 320                                 | 3,032   | 423    | 150  | 1,399   | 174    |
| 10,000 under 15,000 . . . . . | 590                             | 6,936   | 1,067  | 310                                 | 3,609   | 551    | 190  | 2,171   | 342    |
| 15,000 and over . . . . .     | 210                             | 3,695   | 820    | 110                                 | 1,894   | 387    | *  | —       | —      |
| Total . . . . .               | 145,000                         | 472,170 | 33,319 | 99,000                              | 306,540 | 22,897 | 93,820   | 310,135 | 21,022 |

\*Less than 100; included in total but not shown separately.

**TABLE 9 — (Cont'd)**  
**1954 TAXATION YEAR — CANADA**  
**Income Distribution by Occupational Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS                  | UNCLASSIFIED EMPLOYEES |        |       | Total Employees |           |         | Salesmen |         |        |
|-------------------------------|------------------------|--------|-------|-----------------|-----------|---------|----------|---------|--------|
|                               | Number                 | Income | Tax   | Number          | Income    | Tax     | Number   | Income  | Tax    |
| Under \$1,000 . . . . .       | 1,070                  | \$ 444 | \$ 46 | 25,910          | \$ 16,670 | \$ 993  | *        | \$ —    | \$ —   |
| \$1,000 under 1,500 . . . . . | 3,810                  | 4,656  | 157   | 303,450         | 382,383   | 12,197  | 1,420    | 1,757   | 48     |
| 1,500 under 2,000 . . . . .   | 3,380                  | 5,885  | 363   | 354,320         | 618,699   | 38,806  | 1,690    | 2,952   | 161    |
| 2,000 under 2,500 . . . . .   | 3,830                  | 8,601  | 525   | 403,670         | 909,157   | 60,848  | 3,430    | 7,761   | 354    |
| 2,500 under 3,000 . . . . .   | 4,200                  | 11,546 | 635   | 484,830         | 1,332,218 | 82,530  | 5,110    | 14,150  | 647    |
| 3,000 under 3,500 . . . . .   | 3,600                  | 11,644 | 717   | 481,870         | 1,561,287 | 101,123 | 5,260    | 17,017  | 936    |
| 3,500 under 4,000 . . . . .   | 1,840                  | 6,821  | 487   | 357,810         | 1,332,684 | 97,384  | 4,730    | 17,699  | 1,187  |
| 4,000 under 4,500 . . . . .   | 1,070                  | 4,527  | 390   | 221,960         | 936,961   | 77,179  | 3,370    | 14,227  | 1,108  |
| 4,500 under 5,000 . . . . .   | 700                    | 3,301  | 319   | 132,560         | 625,580   | 56,738  | 2,900    | 13,735  | 1,234  |
| 5,000 under 6,000 . . . . .   | 510                    | 2,757  | 277   | 131,180         | 710,218   | 71,508  | 3,560    | 19,425  | 1,956  |
| 6,000 under 7,000 . . . . .   | 170                    | 1,114  | 132   | 53,720          | 344,514   | 38,551  | 2,220    | 14,389  | 1,631  |
| 7,000 under 8,000 . . . . .   | 150                    | 1,126  | 128   | 25,530          | 189,640   | 23,179  | 1,180    | 8,863   | 1,121  |
| 8,000 under 9,000 . . . . .   | *                      | —      | —     | 14,350          | 121,002   | 15,678  | 810      | 6,881   | 958    |
| 9,000 under 10,000 . . . . .  | *                      | —      | —     | 8,910           | 84,003    | 11,792  | 550      | 5,184   | 685    |
| 10,000 under 15,000 . . . . . | *                      | —      | —     | 19,400          | 231,000   | 38,019  | 1,450    | 17,276  | 2,892  |
| 15,000 and over . . . . .     | *                      | —      | —     | 12,850          | 319,472   | 91,020  | 730      | 15,969  | 4,254  |
| Total . . . . .               | 24,490                 | 64,554 | 4,571 | 3,032,300       | 9,715,488 | 817,545 | 38,490   | 177,321 | 19,176 |

| INCOME CLASS                  | BUSINESS PROPRIETORS<br>FORESTRY |        |       | BUSINESS PROPRIETORS<br>MANUFACTURING |        |        | BUSINESS PROPRIETORS<br>CONSTRUCTION |         |        |
|-------------------------------|----------------------------------|--------|-------|---------------------------------------|--------|--------|--------------------------------------|---------|--------|
|                               | Number                           | Income | Tax   | Number                                | Income | Tax    | Number                               | Income  | Tax    |
| Under \$1,000 . . . . .       | *                                | \$ —   | \$ —  | —                                     | \$ —   | \$ —   | *                                    | \$ —    | \$ —   |
| \$1,000 under 1,500 . . . . . | 150                              | 184    | 4     | 700                                   | 866    | 24     | 1,100                                | 1,382   | 44     |
| 1,500 under 2,000 . . . . .   | *                                | —      | —     | 660                                   | 1,143  | 64     | 1,200                                | 2,088   | 115    |
| 2,000 under 2,500 . . . . .   | 290                              | 665    | 31    | 1,490                                 | 3,386  | 108    | 2,660                                | 6,090   | 221    |
| 2,500 under 3,000 . . . . .   | 320                              | 879    | 35    | 2,130                                 | 5,872  | 211    | 3,650                                | 9,975   | 374    |
| 3,000 under 3,500 . . . . .   | 350                              | 1,153  | 57    | 1,660                                 | 5,361  | 292    | 3,390                                | 10,942  | 592    |
| 3,500 under 4,000 . . . . .   | 220                              | 815    | 64    | 1,730                                 | 6,503  | 428    | 2,590                                | 9,652   | 656    |
| 4,000 under 4,500 . . . . .   | 120                              | 507    | 44    | 960                                   | 4,058  | 311    | 1,750                                | 7,390   | 626    |
| 4,500 under 5,000 . . . . .   | 190                              | 901    | 87    | 700                                   | 3,330  | 296    | 1,180                                | 5,607   | 529    |
| 5,000 under 6,000 . . . . .   | 220                              | 1,190  | 116   | 1,120                                 | 6,133  | 611    | 1,970                                | 10,665  | 1,128  |
| 6,000 under 7,000 . . . . .   | *                                | —      | —     | 780                                   | 5,051  | 578    | 1,110                                | 7,198   | 870    |
| 7,000 under 8,000 . . . . .   | *                                | —      | —     | 640                                   | 4,764  | 633    | 670                                  | 4,962   | 639    |
| 8,000 under 9,000 . . . . .   | *                                | —      | —     | 340                                   | 2,894  | 410    | 600                                  | 5,068   | 724    |
| 9,000 under 10,000 . . . . .  | *                                | —      | —     | 350                                   | 3,346  | 488    | 510                                  | 4,826   | 733    |
| 10,000 under 15,000 . . . . . | 130                              | 1,568  | 278   | 1,130                                 | 13,466 | 2,372  | 1,110                                | 13,404  | 2,381  |
| 15,000 and over . . . . .     | 130                              | 2,698  | 669   | 710                                   | 16,932 | 4,640  | 990                                  | 24,884  | 7,713  |
| Total . . . . .               | 2,530                            | 13,192 | 1,735 | 15,100                                | 83,105 | 11,466 | 24,500                               | 124,150 | 17,346 |

| INCOME CLASS                  | BUSINESS PROPRIETORS<br>PUBLIC UTILITIES |        |       | BUSINESS PROPRIETORS<br>WHOLESALE TRADE |        |       | BUSINESS PROPRIETORS<br>RETAIL TRADE |         |        |
|-------------------------------|--|--------|-------|---|--------|-------|--------------------------------------|---------|--------|
|                               | Number                                   | Income | Tax   | Number                                  | Income | Tax   | Number                               | Income  | Tax    |
| Under \$1,000 . . . . .       | *  | \$ —   | \$ —  | *                                       | \$ —   | \$ —  | *                                    | \$ —    | \$ —   |
| \$1,000 under 1,500 . . . . . | 1,060                                    | 1,324  | 42    | 130                                     | 167    | 5     | 2,390                                | 3,003   | 89     |
| 1,500 under 2,000 . . . . .   | 800                                      | 1,411  | 76    | 180                                     | 314    | 15    | 2,600                                | 4,468   | 235    |
| 2,000 under 2,500 . . . . .   | 1,660                                    | 3,798  | 113   | 490                                     | 1,113  | 27    | 6,240                                | 14,221  | 473    |
| 2,500 under 3,000 . . . . .   | 2,120                                    | 5,816  | 216   | 780                                     | 2,149  | 66    | 9,230                                | 25,375  | 909    |
| 3,000 under 3,500 . . . . .   | 1,530                                    | 4,911  | 241   | 780                                     | 2,544  | 137   | 9,090                                | 29,347  | 1,464  |
| 3,500 under 4,000 . . . . .   | 960                                      | 3,588  | 230   | 500                                     | 1,854  | 120   | 7,110                                | 26,528  | 1,665  |
| 4,000 under 4,500 . . . . .   | 610                                      | 2,569  | 191   | 560                                     | 2,379  | 211   | 4,990                                | 21,103  | 1,612  |
| 4,500 under 5,000 . . . . .   | 440                                      | 2,082  | 186   | 470                                     | 2,224  | 183   | 4,380                                | 20,735  | 1,874  |
| 5,000 under 6,000 . . . . .   | 490                                      | 2,643  | 284   | 720                                     | 3,894  | 385   | 6,080                                | 33,068  | 3,385  |
| 6,000 under 7,000 . . . . .   | 230                                      | 1,481  | 163   | 640                                     | 4,127  | 446   | 3,690                                | 23,766  | 2,766  |
| 7,000 under 8,000 . . . . .   | 180                                      | 1,346  | 187   | 440                                     | 3,280  | 396   | 2,340                                | 17,497  | 2,210  |
| 8,000 under 9,000 . . . . .   | 150                                      | 1,271  | 182   | 390                                     | 3,309  | 483   | 1,630                                | 13,781  | 1,885  |
| 9,000 under 10,000 . . . . .  | 100                                      | 941    | 149   | 210                                     | 1,997  | 270   | 1,330                                | 12,479  | 1,914  |
| 10,000 under 15,000 . . . . . | 190                                      | 2,255  | 366   | 710                                     | 8,618  | 1,513 | 2,730                                | 33,006  | 5,831  |
| 15,000 and over . . . . .     | *  | —      | —     | 550                                     | 14,810 | 4,416 | 1,800                                | 41,310  | 11,962 |
| Total . . . . .               | 10,620                                   | 37,135 | 3,029 | 7,570                                   | 52,783 | 8,673 | 65,690                               | 219,738 | 38,276 |

\*Less than 100; included in total but not shown separately.



**TABLE 9 — (Concluded)**  
**1954 TAXATION YEAR — CANADA**

**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

| INCOME CLASS             | BUSINESS PROPRIETORS<br>SERVICE |         |        | BUSINESS PROPRIETORS<br>FINANCE |        |        | BUSINESS PROPRIETORS<br>UNCLASSIFIED |        |      |
|--------------------------|---------------------------------|---------|--------|---------------------------------|--------|--------|--------------------------------------|--------|------|
|                          | Number                          | Income  | Tax    | Number                          | Income | Tax    | Number                               | Income | Tax  |
| Under \$1,000.....       | 120                             | \$ 74   | \$ 16  | *                               | \$ —   | \$ —   | *                                    | \$ —   | \$ — |
| \$1,000 under 1,500..... | 3,230                           | 3,986   | 138    | 120                             | 145    | 3      | 170                                  | 218    | 7    |
| 1,500 under 2,000.....   | 2,560                           | 4,449   | 266    | 140                             | 239    | 9      | *                                    | —      | —    |
| 2,000 under 2,500.....   | 5,090                           | 11,537  | 417    | 350                             | 783    | 26     | 140                                  | 323    | 15   |
| 2,500 under 3,000.....   | 5,350                           | 14,653  | 582    | 490                             | 1,346  | 62     | 140                                  | 392    | 16   |
| 3,000 under 3,500.....   | 4,520                           | 14,636  | 831    | 730                             | 2,340  | 108    | 140                                  | 458    | 20   |
| 3,500 under 4,000.....   | 2,990                           | 11,155  | 769    | 660                             | 2,474  | 162    | 140                                  | 521    | 37   |
| 4,000 under 4,500.....   | 1,960                           | 8,282   | 671    | 580                             | 2,462  | 199    | 110                                  | 469    | 37   |
| 4,500 under 5,000.....   | 1,660                           | 7,858   | 739    | 430                             | 2,058  | 182    | *                                    | —      | —    |
| 5,000 under 6,000.....   | 2,430                           | 13,270  | 1,406  | 590                             | 3,260  | 333    | *                                    | —      | —    |
| 6,000 under 7,000.....   | 1,370                           | 8,909   | 1,110  | 580                             | 3,735  | 422    | *                                    | —      | —    |
| 7,000 under 8,000.....   | 980                             | 7,324   | 971    | 480                             | 3,574  | 454    | *                                    | —      | —    |
| 8,000 under 9,000.....   | 590                             | 4,982   | 694    | 330                             | 2,809  | 374    | *                                    | —      | —    |
| 9,000 under 10,000.....  | 500                             | 4,707   | 711    | 360                             | 3,411  | 471    | *                                    | —      | —    |
| 10,000 under 15,000..... | 920                             | 11,063  | 1,927  | 780                             | 9,440  | 1,609  | *                                    | —      | —    |
| 15,000 and over.....     | 630                             | 14,020  | 3,839  | 790                             | 27,690 | 9,292  | *                                    | —      | —    |
| Total.....               | 34,900                          | 140,905 | 15,087 | 7,420                           | 65,768 | 13,706 | 1,330                                | 6,655  | 909  |

| INCOME CLASS             | Total Business Proprietors |         |         | INVESTMENT INCOME<br>PREDOMINATES |         |        | PENSION INCOME PREDOMINATES |        |       |
|--------------------------|----------------------------|---------|---------|-----------------------------------|---------|--------|-----------------------------|--------|-------|
|                          | Number                     | Income  | Tax     | Number                            | Income  | Tax    | Number                      | Income | Tax   |
| Under \$1,000.....       | 260                        | \$ 164  | \$ 20   | 1,650                             | \$ 672  | \$ 106 | *                           | \$ —   | \$ —  |
| \$1,000 under 1,500..... | 9,050                      | 11,275  | 356     | 5,710                             | 7,182   | 170    | 640                         | 799    | 21    |
| 1,500 under 2,000.....   | 8,290                      | 14,381  | 791     | 9,450                             | 16,636  | 468    | 2,580                       | 4,506  | 110   |
| 2,000 under 2,500.....   | 18,410                     | 41,916  | 1,431   | 8,190                             | 18,355  | 647    | 1,920                       | 4,268  | 170   |
| 2,500 under 3,000.....   | 24,210                     | 66,457  | 2,471   | 7,330                             | 20,055  | 786    | 1,920                       | 5,272  | 191   |
| 3,000 under 3,500.....   | 22,190                     | 71,692  | 3,742   | 5,820                             | 18,825  | 865    | 1,110                       | 3,590  | 166   |
| 3,500 under 4,000.....   | 16,900                     | 63,090  | 4,131   | 4,300                             | 16,112  | 950    | 650                         | 2,404  | 138   |
| 4,000 under 4,500.....   | 11,640                     | 49,219  | 3,902   | 3,190                             | 13,506  | 934    | 380                         | 1,601  | 108   |
| 4,500 under 5,000.....   | 9,500                      | 45,033  | 4,094   | 2,800                             | 13,272  | 1,043  | 220                         | 1,038  | 82    |
| 5,000 under 6,000.....   | 13,690                     | 74,503  | 7,685   | 3,870                             | 21,639  | 1,775  | 380                         | 2,083  | 184   |
| 6,000 under 7,000.....   | 8,550                      | 55,235  | 6,464   | 2,630                             | 17,099  | 1,550  | 190                         | 1,216  | 117   |
| 7,000 under 8,000.....   | 5,860                      | 43,704  | 5,610   | 2,090                             | 15,554  | 1,579  | 140                         | 1,064  | 114   |
| 8,000 under 9,000.....   | 4,180                      | 35,372  | 4,932   | 1,670                             | 14,188  | 1,491  | *                           | —      | —     |
| 9,000 under 10,000.....  | 3,450                      | 32,580  | 4,861   | 1,100                             | 10,402  | 1,307  | *                           | —      | —     |
| 10,000 under 15,000..... | 7,740                      | 93,281  | 16,352  | 3,520                             | 42,655  | 5,922  | *                           | —      | —     |
| 15,000 and over.....     | 5,740                      | 145,529 | 43,385  | 4,770                             | 163,014 | 46,817 | *                           | —      | —     |
| Total.....               | 169,660                    | 843,431 | 110,227 | 68,090                            | 409,166 | 66,410 | 10,540                      | 32,641 | 2,236 |

| INCOME CLASS             | Total Financial |         |        | Estates |        |       | Unclassified |        |       |
|--------------------------|-----------------|---------|--------|---------|--------|-------|--------------|--------|-------|
|                          | Number          | Income  | Tax    | Number  | Income | Tax   | Number       | Income | Tax   |
| Under \$1,000.....       | 1,720           | \$ 708  | \$ 109 | 1,440   | \$ 549 | \$ 45 | 100          | \$ 49  | \$ 14 |
| \$1,000 under 1,500..... | 6,350           | 7,981   | 191    | 490     | 595    | 22    | 610          | 775    | 44    |
| 1,500 under 2,000.....   | 12,030          | 21,142  | 578    | 400     | 695    | 23    | 910          | 1,777  | 127   |
| 2,000 under 2,500.....   | 10,110          | 22,623  | 817    | 400     | 888    | 42    | 930          | 2,071  | 87    |
| 2,500 under 3,000.....   | 9,250           | 25,327  | 977    | 260     | 710    | 29    | 1,030        | 2,842  | 109   |
| 3,000 under 3,500.....   | 6,930           | 22,415  | 1,031  | 230     | 739    | 27    | 1,070        | 3,459  | 167   |
| 3,500 under 4,000.....   | 4,950           | 18,516  | 1,088  | 130     | 483    | 24    | 780          | 2,899  | 162   |
| 4,000 under 4,500.....   | 3,570           | 15,107  | 1,042  | 110     | 458    | 24    | 460          | 1,962  | 130   |
| 4,500 under 5,000.....   | 3,020           | 14,310  | 1,125  | 120     | 558    | 33    | 320          | 1,520  | 94    |
| 5,000 under 6,000.....   | 4,250           | 23,722  | 1,959  | 160     | 867    | 65    | 460          | 2,491  | 238   |
| 6,000 under 7,000.....   | 2,820           | 18,315  | 1,667  | 120     | 770    | 26    | 270          | 1,744  | 170   |
| 7,000 under 8,000.....   | 2,230           | 16,618  | 1,693  | 100     | 744    | 43    | 160          | 1,191  | 281   |
| 8,000 under 9,000.....   | 1,750           | 14,873  | 1,558  | *       | —      | —     | 160          | 1,380  | 159   |
| 9,000 under 10,000.....  | 1,180           | 11,164  | 1,405  | *       | —      | —     | 100          | 950    | 127   |
| 10,000 under 15,000..... | 3,610           | 43,774  | 6,092  | 230     | 2,825  | 179   | 260          | 3,349  | 540   |
| 15,000 and over.....     | 4,860           | 165,212 | 47,314 | 400     | 16,668 | 1,514 | 200          | 6,261  | 2,028 |
| Total.....               | 78,630          | 441,807 | 68,646 | 4,720   | 28,697 | 2,191 | 7,820        | 34,720 | 4,477 |

\*Less than 100, included in total but not shown separately.



**TABLE 10**  
**1954 TAXATION YEAR — CANADA AND PROVINCES**  
**Statement of Gross and Net Business, Professional, Commission, Farm or Fishing, Rental Income**  
**with Related Capital Cost Allowance Claimed and Capital Expenditures**

(All money figures in thousands of dollars)

| TYPE OF INCOME                                     | Newfoundland |        | Prince Edward Island |       | Nova Scotia |        |
|--|--------------|--------|----------------------|-------|-------------|--------|
|  | Gross        | Net    | Gross                | Net   | Gross       | Net    |
|  | \$           | \$     | \$                   | \$    | \$          | \$     |
| Business Income                                    |              |        |                      |       |             |        |
| Forestry . . . . .                                 | 710          | 55     | 2,315                | 103   | 842         | 175    |
| Manufacturing . . . . .                            | 4,181        | 513    | 2,261                | 369   | 14,515      | 1,268  |
| Construction . . . . .                             | 5,890        | 882    | 2,355                | 499   | 23,211      | 2,602  |
| Public Utilities . . . . .                         | 3,904        | 1,228  | 388                  | 117   | 7,460       | 1,462  |
| Wholesale Trade . . . . .                          | 4,061        | 199    | 9,330                | 72    | 18,101      | 1,415  |
| Retail Trade . . . . .                             | 55,298       | 4,312  | 23,548               | 1,565 | 167,359     | 10,530 |
| Service . . . . .                                  | 9,195        | 1,825  | 3,709                | 846   | 22,198      | 4,252  |
| Finance . . . . .                                  | —            | —      | 262                  | 92    | 1,509       | 337    |
| Unclassified . . . . .                             | 375          | 42     | —                    | —     | 592         | 133    |
| Total—All Business Types . . . . .                 | 83,614       | 9,056  | 44,168               | 3,663 | 255,787     | 22,174 |
| Professional Income . . . . .                      | 2,048        | 1,325  | 1,391                | 657   | 12,427      | 7,069  |
| Commission Income . . . . .                        | 2,672        | 1,413  | 380                  | 259   | 6,809       | 4,093  |
| Farm or Fishing Income . . . . .                   | 2,278        | 268    | 8,786                | 1,732 | 21,445      | 4,782  |
| Rental Income . . . . .                            | 2,285        | 719    | 1,045                | 273   | 10,075      | 2,425  |
| Total All Types . . . . .                          | 92,897       | 12,781 | 55,770               | 6,584 | 306,543     | 40,543 |
| Estimated Capital Cost Allowance Claimed . . . . . | 2,903        |        | 1,767                |       | 8,848       |        |
| Estimated Capital Expenditures . . . . .           | 3,547        |        | 2,083                |       | 9,023       |        |

| TYPE OF INCOME                                     | New Brunswick |        | Quebec    |         | Ontario   |         |
|--|---------------|--------|-----------|---------|-----------|---------|
|  | Gross         | Net    | Gross     | Net     | Gross     | Net     |
|  | \$            | \$     | \$        | \$      | \$        | \$      |
| Business Income                                    |               |        |           |         |           |         |
| Forestry . . . . .                                 | 9,984         | 901    | 19,070    | 2,196   | 17,126    | 2,074   |
| Manufacturing . . . . .                            | 6,885         | 718    | 303,573   | 22,695  | 358,700   | 36,802  |
| Construction . . . . .                             | 12,635        | 1,078  | 187,743   | 19,810  | 483,061   | 64,617  |
| Public Utilities . . . . .                         | 9,563         | 1,764  | 47,837    | 9,487   | 81,836    | 17,305  |
| Wholesale Trade . . . . .                          | 7,014         | 458    | 283,459   | 15,670  | 259,833   | 14,969  |
| Retail Trade . . . . .                             | 128,757       | 8,284  | 1,204,029 | 76,570  | 1,817,194 | 124,092 |
| Service . . . . .                                  | 21,398        | 3,246  | 314,778   | 37,813  | 474,931   | 62,790  |
| Finance . . . . .                                  | 12,970        | 806    | 68,725    | 17,853  | 65,125    | 23,004  |
| Unclassified . . . . .                             | 8,995         | 521    | 24,262    | 2,280   | 15,282    | 1,837   |
| Total—All Business Types . . . . .                 | 218,201       | 17,776 | 2,453,476 | 204,374 | 3,573,088 | 347,490 |
| Professional Income . . . . .                      | 7,553         | 4,308  | 125,061   | 58,761  | 234,820   | 127,603 |
| Commission Income . . . . .                        | 5,441         | 3,250  | 82,177    | 49,615  | 146,261   | 93,415  |
| Farm or Fishing Income . . . . .                   | 13,035        | 2,280  | 48,565    | 9,870   | 450,431   | 76,823  |
| Rental Income . . . . .                            | 6,799         | 1,458  | 160,048   | 42,483  | 170,745   | 55,040  |
| Total All Types . . . . .                          | 251,029       | 29,072 | 2,869,327 | 365,103 | 4,575,345 | 700,371 |
| Estimated Capital Cost Allowance Claimed . . . . . | 7,207         |        | 94,839    |         | 198,297   |         |
| Estimated Capital Expenditures . . . . .           | 6,004         |        | 23,671    |         | 210,670   |         |

TABLE 10 — (Concluded)

## 1954 TAXATION YEAR — CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm or Fishing, Rental Income  
with Related Capital Cost Allowance Claimed and Capital Expenditures

(All money figures in thousands of dollars)

| TYPE OF INCOME                                     | Manitoba |        | Saskatchewan |         | Alberta and N.W.T. |         |
|--|----------|--------|--------------|---------|--------------------|---------|
|  | Gross    | Net    | Gross        | Net     | Gross              | Net     |
|  | \$       | \$     | \$           | \$      | \$                 | \$      |
| Business Income                                    |          |        |              |         |                    |         |
| Forestry . . . . .                                 | 285      | 80     | 342          | 37      | 875                | 197     |
| Manufacturing . . . . .                            | 36,746   | 2,739  | 20,262       | 1,908   | 17,206             | 2,002   |
| Construction . . . . .                             | 56,216   | 6,313  | 40,117       | 5,544   | 72,030             | 11,163  |
| Public Utilities . . . . .                         | 11,317   | 2,344  | 15,294       | 3,179   | 30,642             | 5,534   |
| Wholesale Trade . . . . .                          | 54,075   | 4,790  | 13,161       | 1,299   | 27,451             | 1,239   |
| Retail Trade . . . . .                             | 250,962  | 16,009 | 284,026      | 18,220  | 377,065            | 25,874  |
| Service . . . . .                                  | 54,824   | 8,254  | 48,085       | 8,200   | 78,234             | 10,690  |
| Finance . . . . .                                  | 7,019    | 2,592  | 2,747        | 1,046   | 5,314              | 1,629   |
| Unclassified . . . . .                             | 26       | 24     | 4,639        | 507     | 3,710              | 645     |
| Total—All Business Types . . . . .                 | 471,470  | 43,145 | 428,673      | 39,940  | 612,527            | 58,973  |
| Professional Income . . . . .                      | 29,774   | 13,772 | 23,377       | 12,073  | 30,350             | 16,293  |
| Commission Income . . . . .                        | 13,230   | 9,294  | 8,120        | 4,763   | 23,876             | 13,118  |
| Farm or Fishing Income . . . . .                   | 107,759  | 16,467 | 323,667      | 73,465  | 284,430            | 58,096  |
| Rental Income . . . . .                            | 16,541   | 5,572  | 24,025       | 11,585  | 29,649             | 10,764  |
| Total All Types . . . . .                          | 638,774  | 88,250 | 807,862      | 141,826 | 980,832            | 157,244 |
| Estimated Capital Cost Allowance Claimed . . . . . | 40,510   |        | 98,979       |         | 88,852             |         |
| Estimated Capital Expenditures . . . . .           | 34,031   |        | 90,919       |         | 75,488             |         |

| TYPE OF INCOME                                     | British Columbia<br>and Yukon |         | Non-Residents |              | Canada*    |           |
|--|-------------------------------|---------|---------------|--------------|------------|-----------|
|  | Gross                         | Net     | Gross         | Net          | Gross      | Net       |
|  | \$                            | \$      | \$            | \$           | \$         | \$        |
| Business Income                                    |                               |         |               |              |            |           |
| Forestry . . . . .                                 | 33,844                        | 7,935   | 2,899         | 49           | 88,292     | 13,802    |
| Manufacturing . . . . .                            | 75,540                        | 12,167  | 2,620         | 84           | 842,489    | 81,265    |
| Construction . . . . .                             | 90,113                        | 13,890  | 1,501         | 71           | 974,782    | 126,469   |
| Public Utilities . . . . .                         | 26,356                        | 6,222   | 40            | 24           | 234,637    | 48,666    |
| Wholesale Trade . . . . .                          | 64,795                        | 5,260   | 12,842        | 241          | 754,122    | 45,612    |
| Retail Trade . . . . .                             | 355,300                       | 29,645  | 10,522        | 119          | 4,674,060  | 315,220   |
| Service . . . . .                                  | 99,081                        | 16,536  | 2,934         | 431          | 1,129,367  | 154,883   |
| Finance . . . . .                                  | 12,095                        | 3,300   | 2,244         | 1,037        | 178,010    | 51,696    |
| Unclassified . . . . .                             | 1,200                         | 513     | 7,751         | <b>1,146</b> | 66,832     | 5,356     |
| Total—All Business Types . . . . .                 | 758,324                       | 95,468  | 43,353        | 910          | 8,942,681  | 842,969   |
| Professional Income . . . . .                      | 64,370                        | 33,324  | 6,152         | 1,723        | 537,323    | 276,908   |
| Commission Income . . . . .                        | 30,563                        | 19,826  | 1,070         | 649          | 320,599    | 199,695   |
| Farm or Fishing Income . . . . .                   | 116,278                       | 25,293  | 2,876         | 94           | 1,379,550  | 269,170   |
| Rental Income . . . . .                            | 42,205                        | 13,162  | 5,816         | 1,949        | 469,233    | 145,430   |
| Total All Types . . . . .                          | 1,011,740                     | 187,073 | 59,267        | 5,325        | 11,649,386 | 1,734,172 |
| Estimated Capital Cost Allowance Claimed . . . . . | 47,237                        |         | 1,900         |              | 591,339    |           |
| Estimated Capital Expenditures . . . . .           | 62,028                        |         | 1,170         |              | 518,634    |           |

Bold italic figures denote net loss.

\* Money figures may not add to total due to rounding.

# HISTORICAL TABLE 1

## Yearly Record of All Taxpayers

### Taxation Years 1941-1954

| Taxation Year | Number of Taxpayers | Wages and Salaries | Other Earned Income | Investment Income | Total Income | Total Exemptions and Deductions | Taxable Income | Total Tax | Personal Income (1) |
|---------------|---------------------|--------------------|---------------------|-------------------|--------------|---------------------------------|----------------|-----------|---------------------|
|               |                     | (\$000)            | (\$000)             | (\$000)           | (\$000)      | (\$000)                         | (\$000)        | (\$000)   | (Millions)          |
| 1941          | 871,484             | (2)                | (2)                 | (2)               | 1,980,160    | (2)                             | (2)            | 222,929   | 5,896               |
| 1942          | 1,781,244           | (2)                | (2)                 | (2)               | 3,523,223    | (2)                             | (2)            | 335,691   | 7,475               |
| 1943          | 2,163,354           | (2)                | (2)                 | (2)               | 4,298,824    | (2)                             | (2)            | 801,230   | 8,176               |
| 1944          | 2,254,319           | (2)                | (2)                 | (2)               | 4,591,041    | (2)                             | (2)            | 781,133   | 9,002               |
| 1945          | 2,254,246           | (2)                | (2)                 | (2)               | 4,548,174    | (2)                             | (2)            | 662,111   | 9,239               |
| 1946          | 2,353,122           | 3,849,912          | 683,266             | 277,218           | 4,810,396    | (2)                             | (2)            | 647,711   | 9,761               |
| 1947          | 2,366,456           | 4,425,217          | 847,718             | 308,023           | 5,580,958    | 3,053,171                       | 2,527,787      | 622,327   | 10,390              |
| 1948          | 2,689,930           | 5,450,231          | 976,341             | 334,198           | 6,760,770    | 3,575,519                       | 3,185,251      | 647,712   | 11,943              |
| 1949          | 2,231,970           | 5,175,766(3)       | 913,370(3)          | 342,130           | 6,431,266    | 3,785,135                       | 2,646,131      | 500,989   | 12,757              |
| 1950          | 2,374,240           | 5,603,975          | 1,040,905           | 387,923           | 7,032,803    | 4,065,932                       | 2,966,871      | 574,936   | 13,417              |
| 1951          | 2,777,950           | 7,082,227          | 1,232,710           | 432,613           | 8,747,550    | 4,880,014                       | 3,867,536      | 812,067   | 15,693              |
| 1952          | 3,125,100           | 8,401,640          | 1,378,283           | 494,110           | 10,274,033   | 5,572,695                       | 4,701,338      | 1,071,783 | 17,214              |
| 1953          | 3,389,530           | 9,449,055          | 1,473,044           | 544,622           | 11,466,721   | 6,069,615                       | 5,397,106      | 1,147,262 | 18,156              |
| 1954          | 3,410,160           | 9,770,696          | 1,355,330           | 580,879           | 11,706,905   | 6,171,164                       | 5,535,741      | 1,097,392 | 18,173              |

(1) Source: Dominion Bureau of Statistics.

(2) Not available.

(3) Not separately tabulated. Distribution between "Wages and Salaries" and "Other Earned Income" is estimated.



## HISTORICAL TABLE 2

### Distribution of All Taxpayers by Income Classes

#### Taxation Years 1941-1954

| Taxation<br>Year | Under<br>\$1,000 | \$1,000<br>under<br>\$2,000 | \$2,000<br>under<br>\$3,000 | \$3,000<br>under<br>\$4,000 | \$4,000<br>under<br>\$5,000 | \$5,000<br>under<br>\$10,000 | \$10,000<br>under<br>\$25,000 | \$25,000<br>and<br>over | Total<br>Number<br>of<br>Taxpayers |
|------------------|------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------|------------------------------------|
| 1941             | 165,475          | 368,862                     | 198,252                     | 65,421                      | 26,626                      | 34,325                       | 10,484                        | 2,039                   | 871,484                            |
| 1942             | 313,913          | 913,944                     | 379,101                     | 87,556                      | 31,944                      | 40,434                       | 12,100                        | 2,252                   | 1,781,244                          |
| 1943             | 347,740          | 1,086,503                   | 513,875                     | 114,707                     | 39,229                      | 45,954                       | 13,042                        | 2,304                   | 2,163,354                          |
| 1944             | 324,228          | 1,115,974                   | 572,848                     | 129,719                     | 44,635                      | 50,813                       | 13,823                        | 2,279                   | 2,254,319                          |
| 1945             | 324,346          | 1,163,638                   | 529,202                     | 122,821                     | 44,448                      | 53,242                       | 14,309                        | 2,240                   | 2,254,246                          |
| 1946             | 322,880          | 1,243,770                   | 535,730                     | 124,280                     | 46,040                      | 59,960                       | 17,980                        | 2,482                   | 2,353,122                          |
| 1947             | 213,290          | 1,025,270                   | 773,780                     | 186,400                     | 63,400                      | 76,190                       | 24,567                        | 3,559                   | 2,366,456                          |
| 1948             | 181,610          | 1,014,890                   | 1,001,260                   | 280,670                     | 85,310                      | 93,590                       | 27,760                        | 4,840                   | 2,689,930                          |
| 1949             | 5,450*           | 740,070                     | 848,960                     | 368,090                     | 117,040                     | 113,570                      | 33,460                        | 5,330                   | 2,231,970                          |
| 1950             | 7,700            | 739,360                     | 889,900                     | 434,200                     | 134,380                     | 125,420                      | 36,890                        | 6,390                   | 2,374,240                          |
| 1951             | 17,910           | 715,000                     | 961,620                     | 643,650                     | 211,750                     | 176,890                      | 42,870                        | 8,260                   | 2,777,950                          |
| 1952             | 24,550           | 712,130                     | 986,520                     | 808,750                     | 303,210                     | 230,300                      | 51,140                        | 8,500                   | 3,125,100                          |
| 1953             | 33,710           | 722,720                     | 991,490                     | 903,620                     | 381,380                     | 292,140                      | 55,210                        | 9,260                   | 3,389,530                          |
| 1954             | 29,780           | 710,260                     | 980,130                     | 916,230                     | 397,190                     | 307,900                      | 58,480                        | 10,190                  | 3,410,160                          |

\*Personal Exemptions increased in 1949.



**SECTION III**  
**CORPORATION STATISTICS**



## BASIC INFORMATION AND DEFINITIONS

**Statistical Coverage**—This section presents in Tables 1 to 8 an analysis of corporation income tax returns filed for the taxation year 1954. All companies filing a T2 Corporation income tax return are included whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed treatment, as explained in connection with the tables concerned. The overall total of returns analyzed for 1954, as shown in Table 1, is 71,147, reflecting an increase of 5,709 over 1953.

The final date for filing 1954 returns was June 30, 1955. Returns received up to October 1, 1955, were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years. Amended returns were taken into account only where the change in income was \$10,000 or more. Corporations are not permitted to file consolidated returns.

The period covered is the 1954 taxation year which embraces all company returns for fiscal periods ending between January 1, 1954 and December 31, 1954. Except where a company's fiscal year ends December 31, 1954, the data pertain partly to the 1953 calendar year and partly to the 1954 calendar year. The division of income between calendar years is shown in Table 2.

**Source of Information**—Information is extracted from T2 income tax returns and attached financial statements by the statistical section at Head Office, and entered on standard transcript cards in accordance with a manual of general rules and procedures. The figures thus extracted are as declared by the taxpayer before any adjustments which may subsequently be made in the process of assessing the returns.

**Companies Fully Tabulated and Not Fully Tabulated**—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 6, 7 and 8. A company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee which is tabulated herein as a payment of tax.

**Industrial Classification**—The industrial classification of companies shown in Tables 3, 4, 5 and 6 is based on information given in the returns and the financial statements. The system of classification employed is based on the Standard Industrial Classification Manual issued by the Dominion Bureau of Statistics. Some

grouping of individual classifications has been necessary due to space limitations and in particular where the number of corporations in a given classification was small. The classification outlined in the Manual has been contracted in the Agriculture Division and expanded in the Finance Division. Where a company's activities are diversified, it is normally classified to the industry showing the greatest volume of sales.

**Income Classes**—The income classification of companies shown in Tables 4, 5 and 8 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the profit declared by the company as being earned in the 1954 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1949, 1950, 1951, 1952 or 1953 taxation years which, under Section 27 (1) (e) of the Act, has been deducted from the current year (1954) profit in order to arrive at the net taxable income for 1954.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1954 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1954 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

**Loss Deducted from Prior Year Profit**—This figure represents loss reported during the 1954 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1953 profit.

**Loss Deductible from Future Profits**—This figure represents loss reported during the 1954 taxation year which may be deducted from profits earned during the following five years.

**Total Tax Declared**—This is the total tax payable upon the net taxable income. The figure represents net tax payable after tax allowances for Provincial, Foreign and Other Credits. (See items under these headings below). This includes the 2% Old Age Security Tax which applies to all taxable corporations with the exception of non-resident-owned investment corporations. Taxable income earned in the 1954 calendar year is taxable at the rate of 20% on the first \$20,000 and 49% on the remainder. If two or more corporations are "Associated" as defined in Section 39 of the Act, only the first \$20,000 of income earned by these corporations taken as a group is taxable at the rate of 20%. Non-resident-owned investment companies are taxable at a 15% rate on their entire income. Electric, gas or steam utilities are subject to a reduced rate as specified in Section 85 of the Act on that part of their income which is derived from the sale of electric energy, gas or steam.

**Provincial Credits**—This represents tax credits claimed in respect of income earned in the Province of Quebec where a separate tax is levied on corporations by the provincial government. This provincial credit amounts to 7% of taxable income for 1954 attributed to Quebec province, with the exception of certain classes of corporations prescribed by regulations where only a 5% credit is permitted.

**Foreign and Other Credits**—This comprises tax credits claimed by reason of taxes paid to foreign countries and tax credits claimed for the drilling of deep test oil wells.

**Cash**—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities**—This classification is confined to bonds issued or guaranteed by the Government of Canada. Provincial or municipal securities are not included.

**Other Securities**—Other securities comprise all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Receivables**—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

**Inventories**—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land**—This classification is restricted to land and other non-depreciable natural resources. Mineral and oil resources and timber limits are treated as land, and shown at gross value before depletion.

**Buildings and Equipment**—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Affiliated Companies**—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Other Assets**—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Bank Loans**—Included here are all bank loans or credits extended by a banking institution. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Payables**—This category includes all accounts or bills payable received in the normal course of business, except taxes.

**Tax Liabilities**—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Other Liabilities**—This category includes deferred income, deposits on contracts and loans received from officers or shareholders or affiliated companies.

**Funded Debt**—This classification includes all bonds, debentures, notes, mortgages or other contractual obligations having a term greater than one year.

**Liability Reserves**—These are reserves created to take care of expected future losses or liabilities, such as marine or fire insurance, company financed pensions and reserves for injuries or damages. Liabilities for wages or taxes are shown as payables, or tax liabilities, even though they may carry the caption "reserve" in the balance sheet.

**Depreciation and Depletion Reserves**—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Capital Stock**—All classes of outstanding capital stock are included under this caption.

**Surplus**—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve" "contingency reserve", "bond redemption reserve" and "inventory reserve". If a surplus account shows a debit balance the entry is made under deficit.

**Deficit**—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered.

**Gross Sales or Revenue**—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases.

Capital profits are not added to gross revenue. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross revenue from contracts less the value of sub-contracts is used. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

**Rents Received** — This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received**—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received**—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received**—This figure represents dividends received from non-Canadian corporations. These are generally taxable dividends.



**Canadian Dividends Received**—These are dividends received from Canadian corporations and are generally non-taxable.

**Rents Paid**—This represents rent paid for the use of land or building but not moveable property or natural resources.

**Bond Interest Paid**—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid**—This represents interest paid on mortgages outstanding.

**Charitable Donations**—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.

**Pension Contributions**—This represents the total amount contributed to an employees' pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Group Insurance Contributions**—This represents the total amount contributed to an employees' group life insurance plan and to an employees' group medical or hospitalization plan.

**Capital Cost Allowance**—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable

income. The figure includes allowances in respect of the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses.

**Depletion Charged** — This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Write-off Mine and Oil Development**—This is the write-off or amortization of pre-production or deferred development expenses by mining and oil companies.

**Cash Dividends Charged**—This figure represents the amount of cash dividends charged for the year in the profit and loss or surplus accounts, without regard to whether a dividend remained unpaid at the end of the year.

**Stock Dividends Charged**—These are stock dividends charged for the year by a corporation as a result of capitalizing a portion of its undistributed income and paying the special tax thereon under Section 105 of the Act.

**Capital Expenditures**—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.



## NOTES ON THE SEPARATE TABLES

**Table 1 — General Statement of All Returns Analyzed**—This summarizes the principal statistical data for the 1954 tax year, distinguishing the fully tabulated companies for which balance sheet summaries and various revenue and expense details are presented in Tables 6, 7 and 8 and the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**BANKS AND INSURANCE COMPANIES** — Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS** — Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES** — For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**CO-OPERATIVES** — Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 73 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**CROWN CORPORATIONS**—These are crown corporations designated as proprietary corporations under the Financial Administration Act such as the Canadian National Railways and Trans-Canada Airlines.

**PERSONAL CORPORATIONS** — These are not fully tabulated because they are exempt from corporation tax under Section 67 (2) of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**EXEMPT MINES** — These are companies principally engaged in operating mines exempt under Section 83 (5) of the Act for a three year period after the commencement of production. Any income not derived from mining operations is taxable, and hence a small amount of tax is shown for these companies.

**OTHER EXEMPT COMPANIES** — Included here are charitable organizations, credit unions, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 62 of the Act.

**Table 2—Allocation of Income by Calendar Years**—In this table the income of all taxable companies for the 1954 taxation year has been allocated to the calendar

year in which it was earned. The subdivision of income between the 1953 and 1954 calendar years is indicated in the first section of the table. A similar subdivision in respect of the 1953 taxation year, as published in Corporation Table 3 last year, is reprinted here as section two. The third section of the table combines the income for the 1953 calendar year, of which a part was reported in the 1953 taxation year and the remainder in the 1954 taxation year.

**Table 3—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above), co-operatives and crown corporations.

**Table 4—Distribution of Taxable Co-operative Companies Reporting a Profit**—The first section of this table distributes taxable co-operative profit companies according to provinces, the second section according to industrial divisions and the third section according to income classes.

**Table 5—Provincial Distribution of Active Taxable Companies Reporting a Profit, by Income Classes and Industrial Divisions**—This distribution covers the same group of companies as those analyzed under the head of profit companies in Table 3, that is, inactive companies, co-operatives and crown corporations are excluded. The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which the return is filed. It is believed that this causes an unavoidable bias in favour of Ontario and Quebec, since many companies which operate all across Canada file in one of these two provinces.

**Table 6—Distribution of Fully Tabulated Companies by Industrial Classes**—In this table the companies described in Table 1 as "fully tabulated" are distributed by industrial classes, with condensed balance sheets and selected revenues and charges shown. The Manufacturing Division is divided into the following groups for which sub-totals are shown immediately following the classes grouped, or, in a few instances, the group itself is not further sub-divided and the classification total is also a group total.

- Group 1—Foods and Beverages
- Group 2—Tobacco and Tobacco Products
- Group 3—Rubber Products
- Group 4—Leather Products
- Group 5—Textile Products (except Clothing)
- Group 6—Clothing
- Group 7—Wood Products
- Group 8—Paper Products
- Group 9—Printing and Publishing
- Group 10—Iron and Steel Products
- Group 11—Transportation Equipment
- Group 12—Non-ferrous Metal Products
- Group 13—Electrical Equipment
- Group 14—Non-metallic Mineral Products
- Group 15—Petroleum and Coal Products
- Group 16—Chemical Products
- Group 17—Miscellaneous Manufacturing Industries

Similarly, in the Transportation, Storage and Communication Division, the various classes are grouped into 3 groups—namely, Transportation, Storage and Communication, with sub-totals shown at the end of each group.

**Table 7—Distribution of Fully Tabulated Companies by Size of Total Assets Classes**—This is a distribution showing condensed balance sheets and selected revenues and charges for fully tabulated companies, by size of Total Assets classes. Each company is classified on the basis of the Total Assets as shown in Item 11.

**Table 8—Distribution of Fully Tabulated Companies Reporting a Profit, by Income Classes**—This is a distribution showing condensed balance sheets and

selected revenues and charges for fully tabulated profit companies, by income classes. Each company is classified on the basis of Current Year Profit (Item 24).

**Historical Tables 1-1A—Yearly Record of All Taxable Corporations**—These tables present overall annual statistics for taxable corporations for the taxation years 1944 to 1954 inclusive (Table 1) and for the calendar years 1944 to 1953 inclusive (Table 1A). The allocation of income on a calendar year basis for 1953 is elaborated in Table 2.

**Historical Table 2—Active Taxable Companies Reporting a Profit by Income Classes**—In this table active taxable profit companies are distributed by income classes for the taxation years 1944 to 1954 inclusive.

**TABLE 1**  
**General Statement of All Corporations Tabulated**  
**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

|  | Total<br>Number<br>of<br>Com-<br>panies | Companies Reporting a Profit   |                           |                                   |                          |                                 | Companies<br>Reporting<br>a Loss |                         |
|--|---|--------------------------------|---------------------------|-----------------------------------|--------------------------|---------------------------------|----------------------------------|-------------------------|
|  |   | Number<br>of<br>Com-<br>panies | Current<br>Year<br>Profit | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Total<br>Tax<br>Declared<br>(1) | Number<br>of<br>Com-<br>panies   | Current<br>Year<br>Loss |
| <b>Companies Taxable Under<br/>the Income Tax Act</b>  |   |                                | \$                        | \$                                | \$                       | \$                              |                                  | \$                      |
| Fully Tabulated . . . . .  | 52,983                                  | 35,699                         | 2,223,170                 | 41,402                            | 2,181,768                | 933,394                         | 17,284                           | 235,151                 |
| Not Fully Tabulated:   |   |                                |                           |                                   |                          |                                 |                                  |                         |
| Banks and Insurance Companies . . .  | 384                                     | 265                            | 158,222                   | 2,651                             | 155,571                  | 69,709                          | 119                              | 6,930                   |
| Incomplete Returns . . . . .   | 1,067                                   | 429                            | 17,126                    | 149                               | 16,977                   | 7,254                           | 638                              | 9,359                   |
| <b>Total Active Taxable Companies<br/>Excluding Co-operatives and<br/>Crown Corporations . . . . .</b> | <b>54,434</b>                           | <b>36,393</b>                  | <b>2,398,518</b>          | <b>44,202</b>                     | <b>2,354,316</b>         | <b>1,010,357</b>                | <b>18,041</b>                    | <b>251,440</b>          |
| Inactive Companies . . . . .   | 8,414                                   | 878                            | 677                       | 115                               | 562                      | 168                             | 7,536                            | 8,028                   |
| Co-operatives . . . . .  | 2,709                                   | 1,875                          | 9,262                     | 585                               | 8,677                    | 2,914                           | 834                              | 2,540                   |
| Crown Corporations . . . . .   | 12                                      | 6                              | 14,918                    | —                                 | 14,918                   | 7,265                           | 6                                | 29,812                  |
| <b>Total Taxable Companies . . . . .</b>   | <b>65,569</b>                           | <b>39,152</b>                  | <b>2,423,375</b>          | <b>44,902</b>                     | <b>2,378,473</b>         | <b>1,020,704</b>                | <b>26,417</b>                    | <b>291,820</b>          |
| <b>Companies Exempt Under<br/>the Income Tax Act</b>   |   |                                |                           |                                   |                          |                                 |                                  |                         |
| Not Fully Tabulated:   |   |                                |                           |                                   |                          |                                 |                                  |                         |
| Personal Corporations . . . . .  | 1,914                                   | 1,632                          | 24,359                    | —                                 | —                        | —                               | 282                              | 279                     |
| Exempt Co-operatives . . . . .   | 241                                     | 165                            | 1,982                     | —                                 | —                        | —                               | 76                               | 322                     |
| Exempt Mines . . . . .   | 29                                      | 23                             | 18,063                    | —                                 | —                        | —                               | 6                                | 1,265                   |
| Other Exempt Companies (2) . . . . .   | 3,394                                   | 2,752                          | 12,548                    | —                                 | —                        | 14                              | 642                              | 545                     |
| <b>Total Exempt Companies . . . . .</b>  | <b>5,578</b>                            | <b>4,572</b>                   | <b>56,952</b>             | <b>—</b>                          | <b>—</b>                 | <b>14</b>                       | <b>1,006</b>                     | <b>2,411</b>            |
| <b>Grand Total—Taxable and Exempt . . .</b>  | <b>71,147</b>                           | <b>43,724</b>                  | <b>2,480,327</b>          | <b>44,902</b>                     | <b>2,378,473</b>         | <b>1,020,718</b>                | <b>27,423</b>                    | <b>294,231</b>          |

(1) Includes Old Age Security Tax.

(2) Includes foreign business corporations paying \$100 filing fee which is recorded here as tax declared.



TABLE 2

## Allocation and Record of Income by Calendar Years

(All money figures in thousands of dollars)

|  | Companies Reporting a Profit |                                   |                          |                         |                           | Companies Reporting a Loss |                         |   |  |
|--|------------------------------|-----------------------------------|--------------------------|-------------------------|---------------------------|----------------------------|-------------------------|---|--|
|  | Current<br>Year<br>Profit    | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Per Cent<br>of<br>Total | Total<br>Tax<br>Declared* | Current<br>Year<br>Loss    | Per Cent<br>of<br>Total | Loss<br>Deducted<br>From<br>Prior<br>Year<br>Profit | Loss<br>Deduct-<br>ible<br>From<br>Future<br>Profits |
| Allocation of 1954 Taxation Year Income by Calendar Years                          |                              |                                   |                          |                         |                           |                            |                         |   |  |
|  | \$                           | \$                                | \$                       | %                       | \$                        | \$                         | %                       | \$  | \$   |
| 1953 Calendar Year . . . . .   | 366,934                      | 6,799                             | 360,135                  | 15.1                    | 145,280                   | 54,077                     | 18.5                    | 4,236   | 49,841   |
| 1954 Calendar Year . . . . .   | 2,056,441                    | 38,103                            | 2,018,338                | 84.9                    | 875,424                   | 237,743                    | 81.5                    | 18,620  | 219,123  |
| 1954 Taxation Year . . . . .   | 2,423,375                    | 44,902                            | 2,378,473                | 100.0                   | 1,020,704                 | 291,820                    | 100.0                   | 22,856  | 268,964  |
| Allocation of 1953 Taxation Year Income by Calendar Years (as previously reported) |                              |                                   |                          |                         |                           |                            |                         |   |  |
|  | \$                           | \$                                | \$                       | %                       | \$                        | \$                         | %                       | \$  | \$   |
| 1952 Calendar Year . . . . .   | 376,576                      | 5,636                             | 370,940                  | 14.1                    | 168,739                   | 40,260                     | 21.8                    | 4,515   | 35,745   |
| 1953 Calendar Year . . . . .   | 2,289,394                    | 34,268                            | 2,255,126                | 85.9                    | 992,476                   | 144,312                    | 78.2                    | 16,185  | 128,127  |
| 1953 Taxation Year . . . . .   | 2,665,970                    | 39,904                            | 2,626,066                | 100.0                   | 1,161,215                 | 184,572                    | 100.0                   | 20,700  | 163,872  |
| Resulting Combined 1953 Calendar Year Income                                       |                              |                                   |                          |                         |                           |                            |                         |   |  |
|  | \$                           | \$                                | \$                       | %                       | \$                        | \$                         | %                       | \$  | \$   |
| 1954 Taxation Year . . . . .   | 366,934                      | 6,799                             | 360,135                  | 13.8                    | 145,280                   | 54,077                     | 27.3                    | 4,236   | 49,841   |
| 1953 Taxation Year . . . . .   | 2,289,394                    | 34,268                            | 2,255,126                | 86.2                    | 992,476                   | 144,312                    | 72.7                    | 16,185  | 128,127  |
| 1953 Calendar Year . . . . .   | 2,656,328                    | 41,067                            | 2,615,261                | 100.0                   | 1,137,756                 | 198,389                    | 100.0                   | 20,421  | 177,968  |

\*Includes Old Age Security Tax.

TABLE 3

**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes  
Co-operatives and Crown Corporations Excluded**

**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

| Industrial Division<br>Industrial Class           | Companies Reporting a Profit |                     |                          |                    |                     | Companies Reporting a Loss |                   |
|---|------------------------------|---------------------|--------------------------|--------------------|---------------------|----------------------------|-------------------|
|   | Number of Companies          | Current Year Profit | Prior Year Loss Deducted | Net Taxable Income | Total* Tax Declared | Number of Companies        | Current Year Loss |
|   |                              | \$                  | \$                       | \$                 | \$                  |                            | \$                |
| <b>Agriculture:</b>                               |                              |                     |                          |                    |                     |                            |                   |
| General Agriculture.....                          | 82                           | 673                 | 57                       | 616                | 189                 | 110                        | 765               |
| Livestock, Poultry and Fur Farming.....           | 108                          | 969                 | 455                      | 514                | 125                 | 118                        | 1,435             |
| Nurseries, Greenhouses, Services.....             | 99                           | 871                 | 15                       | 856                | 222                 | 47                         | 204               |
| <b>Total Agriculture.....</b>                     | <b>289</b>                   | <b>2,513</b>        | <b>527</b>               | <b>1,986</b>       | <b>536</b>          | <b>275</b>                 | <b>2,404</b>      |
| <b>Forestry:</b>                                  |                              |                     |                          |                    |                     |                            |                   |
| Forestry.....                                     | 313                          | 9,596               | 880                      | 8,716              | 3,430               | 177                        | 1,424             |
| <b>Fishing:</b>                                   |                              |                     |                          |                    |                     |                            |                   |
| Fishing.....                                      | 29                           | 206                 | 79                       | 127                | 28                  | 22                         | 55                |
| <b>Mining, Quarrying and Oil Wells:</b>           |                              |                     |                          |                    |                     |                            |                   |
| Gold Mining.....                                  | 32                           | 10,137              | 415                      | 9,722              | 4,340               | 134                        | 2,454             |
| Other Metal Mining.....                           | 63                           | 93,031              | 631                      | 92,400             | 43,888              | 175                        | 560               |
| Coal Mining.....                                  | 35                           | 3,718               | 1,035                    | 2,683              | 1,222               | 42                         | 617               |
| Oil and Natural Gas.....                          | 195                          | 15,209              | 5,780                    | 9,429              | 4,075               | 521                        | 19,926            |
| Non-Metal Mining.....                             | 32                           | 17,345              | 139                      | 17,206             | 7,528               | 27                         | 179               |
| Quarries.....                                     | 125                          | 5,190               | 42                       | 5,148              | 2,016               | 44                         | 462               |
| Mining, Unclassified.....                         | 2                            | 92                  | 83                       | 9                  | 2                   | 177                        | 118               |
| Mineral and Oil Prospecting.....                  | 29                           | 2,007               | 13                       | 1,994              | 845                 | 73                         | 9,492             |
| <b>Total Mining, Quarrying and Oil Wells.....</b> | <b>513</b>                   | <b>146,729</b>      | <b>8,138</b>             | <b>138,591</b>     | <b>63,916</b>       | <b>1,193</b>               | <b>33,808</b>     |
| <b>Manufacturing:</b>                             |                              |                     |                          |                    |                     |                            |                   |
| Slaughtering and Meat Packing.....                | 100                          | 16,090              | 117                      | 15,973             | 7,134               | 37                         | 716               |
| Dairy Products.....                               | 130                          | 7,811               | 65                       | 7,746              | 3,353               | 58                         | 284               |
| Canned and Cured Fish.....                        | 71                           | 4,015               | 481                      | 3,534              | 1,568               | 58                         | 1,510             |
| Canned and Preserved Fruits and Vegetables.....   | 98                           | 11,892              | 233                      | 11,659             | 5,374               | 53                         | 444               |
| Grain Mill Products.....                          | 106                          | 15,135              | 57                       | 15,078             | 6,827               | 42                         | 644               |
| Bakery Products.....                              | 191                          | 11,415              | 226                      | 11,189             | 4,732               | 80                         | 616               |
| Carbonated Beverages.....                         | 159                          | 12,134              | 245                      | 11,889             | 4,903               | 54                         | 385               |
| Alcoholic Beverages.....                          | 83                           | 79,043              | 331                      | 78,712             | 36,837              | 16                         | 462               |
| Confectionery.....                                | 60                           | 6,317               | 29                       | 6,288              | 2,820               | 34                         | 529               |
| Miscellaneous Foods.....                          | 129                          | 28,386              | 90                       | 28,296             | 12,679              | 43                         | 545               |
| Tobacco and Tobacco Products.....                 | 18                           | 29,600              | —                        | 29,600             | 12,602              | 6                          | 32                |
| Rubber Products.....                              | 43                           | 16,172              | 96                       | 16,076             | 7,487               | 12                         | 891               |
| Boots and Shoes.....                              | 145                          | 4,332               | 88                       | 4,244              | 1,545               | 59                         | 1,106             |
| Other Leather Products.....                       | 119                          | 2,460               | 59                       | 2,401              | 827                 | 80                         | 1,529             |
| Cotton Goods.....                                 | 43                           | 5,793               | 31                       | 5,762              | 2,532               | 28                         | 3,655             |
| Woollen Goods.....                                | 40                           | 2,855               | 177                      | 2,678              | 1,141               | 44                         | 2,624             |
| Miscellaneous Textile Products.....               | 219                          | 14,200              | 167                      | 14,033             | 5,742               | 144                        | 4,605             |
| Children's Clothing.....                          | 82                           | 817                 | 22                       | 795                | 175                 | 24                         | 157               |
| Men's Clothing.....                               | 214                          | 3,334               | 129                      | 3,205              | 945                 | 136                        | 2,026             |
| Women's Clothing.....                             | 335                          | 4,188               | 364                      | 3,824              | 956                 | 196                        | 1,718             |
| Hosiery, Knit Goods, Lingerie.....                | 170                          | 4,624               | 111                      | 4,513              | 1,584               | 111                        | 3,936             |
| Fur Goods.....                                    | 135                          | 899                 | 80                       | 819                | 167                 | 82                         | 527               |
| Custom Tailoring and Miscellaneous Clothing.....  | 172                          | 2,160               | 142                      | 2,018              | 574                 | 106                        | 796               |
| Plywood and Planing Mills.....                    | 324                          | 21,408              | 528                      | 20,880             | 9,114               | 169                        | 2,819             |
| Sawmills.....                                     | 418                          | 39,730              | 2,911                    | 36,819             | 16,846              | 229                        | 3,152             |
| Furniture.....                                    | 305                          | 8,947               | 382                      | 8,565              | 3,206               | 139                        | 1,961             |

\* Includes Old Age Security Tax.

TABLE 3—(Cont'd)

**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes  
Co-operatives and Crown Corporations Excluded**

**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

| Industrial Division<br>Industrial Class          | Companies Reporting a Profit |                     |                          |                    |                     | Companies Reporting a Loss |                   |
|--|------------------------------|---------------------|--------------------------|--------------------|---------------------|----------------------------|-------------------|
|  | Number of Companies          | Current Year Profit | Prior Year Loss Deducted | Net Taxable Income | Total* Tax Declared | Number of Companies        | Current Year Loss |
|  |                              | \$                  | \$                       | \$                 | \$                  |                            | \$                |
| Miscellaneous Wood Products.....                 | 188                          | 6,394               | 143                      | 6,251              | 2,512               | 98                         | 812               |
| Paper Boxes and Bags.....                        | 113                          | 18,096              | 99                       | 17,997             | 8,066               | 31                         | 387               |
| Pulp and Paper Mills.....                        | 75                           | 212,645             | 1,445                    | 211,200            | 96,060              | 14                         | 998               |
| Miscellaneous Paper Products.....                | 103                          | 12,164              | 33                       | 12,131             | 5,374               | 21                         | 514               |
| Commercial Printing.....                         | 402                          | 6,282               | 167                      | 6,115              | 2,085               | 166                        | 852               |
| Engraving, Stereotyping & Allied Industries..... | 125                          | 8,221               | 132                      | 8,089              | 3,468               | 36                         | 191               |
| Publishing and Printing.....                     | 366                          | 28,920              | 234                      | 28,686             | 12,712              | 179                        | 1,258             |
| Agricultural Implements.....                     | 36                           | 6,225               | 5                        | 6,220              | 2,802               | 20                         | 6,023             |
| Boilers and Fabricated Structural Steel.....     | 71                           | 14,229              | 33                       | 14,196             | 6,399               | 29                         | 1,296             |
| Hardware and Tools.....                          | 144                          | 11,206              | 135                      | 11,071             | 4,760               | 78                         | 1,379             |
| House, Office and Store Machinery.....           | 117                          | 17,932              | 137                      | 17,795             | 8,000               | 55                         | 1,393             |
| Iron Castings.....                               | 109                          | 10,619              | 54                       | 10,565             | 4,716               | 60                         | 1,198             |
| Machine Shop Products.....                       | 239                          | 3,279               | 140                      | 3,139              | 920                 | 118                        | 845               |
| Machine Tools.....                               | 37                           | 1,379               | 20                       | 1,359              | 545                 | 20                         | 364               |
| Machinery, n.e.c.....                            | 199                          | 26,909              | 332                      | 26,577             | 11,495              | 93                         | 2,208             |
| Primary Iron and Steel.....                      | 25                           | 32,382              | 6                        | 32,376             | 15,372              | 16                         | 4,068             |
| Sheet Metal Products.....                        | 230                          | 17,698              | 596                      | 17,102             | 7,447               | 86                         | 1,381             |
| Wire and Wire Products.....                      | 45                           | 7,771               | 33                       | 7,738              | 3,461               | 9                          | 25                |
| Miscellaneous Iron and Steel Products.....       | 79                           | 6,785               | 12                       | 6,773              | 2,932               | 30                         | 703               |
| Aircraft and Parts.....                          | 28                           | 15,599              | 9                        | 15,590             | 6,810               | 9                          | 1,040             |
| Auto Repair and Garages.....                     | 263                          | 1,652               | 48                       | 1,604              | 370                 | 164                        | 694               |
| Motor Vehicles.....                              | 24                           | 19,663              | 2                        | 19,661             | 9,504               | 9                          | 11,450            |
| Motor Vehicle Parts and Accessories.....         | 94                           | 12,069              | 16                       | 12,053             | 5,551               | 23                         | 280               |
| Boat and Ship Building and Repairing.....        | 94                           | 16,915              | 185                      | 16,730             | 7,342               | 34                         | 155               |
| Miscellaneous Transportation Equipment.....      | 28                           | 19,980              | 4                        | 19,976             | 9,138               | 4                          | 1,013             |
| Aluminum Products.....                           | 51                           | 2,093               | 133                      | 1,960              | 796                 | 36                         | 870               |
| Other Non-Ferrous Metal Products.....            | 235                          | 29,415              | 282                      | 29,133             | 12,501              | 106                        | 1,765             |
| Heavy Electrical Machinery and Equipment.....    | 48                           | 5,159               | 6                        | 5,153              | 2,290               | 11                         | 688               |
| Household Electrical Appliances.....             | 88                           | 19,740              | 319                      | 19,421             | 8,819               | 39                         | 1,924             |
| Miscellaneous Electrical Products.....           | 103                          | 36,810              | 108                      | 36,702             | 16,821              | 42                         | 1,824             |
| Abrasive, Asbestos, Cement & Clay Products.....  | 101                          | 31,703              | 388                      | 31,315             | 14,373              | 37                         | 957               |
| Glass and Glass Products.....                    | 45                           | 8,186               | 241                      | 7,945              | 3,630               | 14                         | 274               |
| Miscellaneous Non-Metallic Mineral Products..... | 184                          | 15,272              | 183                      | 15,089             | 6,602               | 80                         | 696               |
| Petroleum Refining and Products.....             | 22                           | 100,656             | 74                       | 100,582            | 47,123              | 17                         | 969               |
| Miscellaneous Petroleum and Coal Products.....   | 14                           | 2,655               | 2                        | 2,653              | 1,173               | 5                          | 1,099             |
| Pharmaceutical Preparations.....                 | 150                          | 13,503              | 134                      | 13,369             | 5,775               | 57                         | 655               |
| Paints and Varnishes.....                        | 76                           | 7,778               | 51                       | 7,727              | 3,448               | 22                         | 339               |
| Soaps and Toilet Preparations.....               | 121                          | 9,923               | 132                      | 9,791              | 4,217               | 43                         | 278               |
| Fertilizers and Industrial Chemicals.....        | 53                           | 12,893              | 165                      | 12,728             | 5,879               | 20                         | 2,288             |
| Miscellaneous Chemical Products.....             | 209                          | 32,184              | 329                      | 31,855             | 13,649              | 74                         | 1,183             |
| Miscellaneous Manufacturing Industries.....      | 474                          | 16,655              | 500                      | 16,155             | 6,481               | 233                        | 2,590             |
| <b>Total Manufacturing.....</b>                  | <b>9,117</b>                 | <b>1,233,396</b>    | <b>14,228</b>            | <b>1,219,168</b>   | <b>543,088</b>      | <b>4,278</b>               | <b>96,595</b>     |
| <b>Construction:</b>                             |                              |                     |                          |                    |                     |                            |                   |
| General Contractors—Buildings and Structures.... | 1,604                        | 64,542              | 2,196                    | 62,346             | 24,621              | 580                        | 10,170            |
| General Contractors—Roads and Bridges.....       | 206                          | 13,768              | 217                      | 13,551             | 5,760               | 62                         | 1,146             |
| Other General Contractors.....                   | 67                           | 4,941               | 93                       | 4,848              | 2,127               | 32                         | 660               |
| Electrical Contractors.....                      | 253                          | 5,066               | 177                      | 4,889              | 1,732               | 87                         | 600               |
| Plumbing and Heating Contractors.....            | 512                          | 7,280               | 121                      | 7,159              | 2,087               | 185                        | 1,213             |
| Other Special Trade Contractors.....             | 513                          | 8,406               | 223                      | 8,183              | 2,512               | 232                        | 1,225             |
| <b>Total Construction.....</b>                   | <b>3,155</b>                 | <b>104,003</b>      | <b>3,027</b>             | <b>100,976</b>     | <b>38,839</b>       | <b>1,178</b>               | <b>15,014</b>     |

\*Includes Old Age Security Tax.



TABLE 3—(Cont'd)

**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes  
Co-operatives and Crown Corporations Excluded**

**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

| Industrial Division<br>Industrial Class                     | Companies Reporting a Profit |                     |                          |                    |                     | Companies Reporting a Loss |                   |
|---|------------------------------|---------------------|--------------------------|--------------------|---------------------|----------------------------|-------------------|
|   | Number of Companies          | Current Year Profit | Prior Year Loss Deducted | Net Taxable Income | Total* Tax Declared | Number of Companies        | Current Year Loss |
|   |                              | \$                  | \$                       | \$                 | \$                  |                            | \$                |
| <b>Transportation, Storage and Communication:</b>           |                              |                     |                          |                    |                     |                            |                   |
| Steam Railways.....   | 29                           | 39,119              | —                        | 39,119             | 18,616              | 21                         | 3,998             |
| Urban Transportation and Taxicabs.....                      | 205                          | 7,086               | 192                      | 6,894              | 2,971               | 193                        | 511               |
| Truck Transportation.....                                   | 616                          | 11,710              | 315                      | 11,395             | 4,015               | 310                        | 1,682             |
| Water Transportation.....                                   | 224                          | 15,824              | 509                      | 15,315             | 6,463               | 159                        | 6,663             |
| Air, Bus and Other Transportation.....                      | 162                          | 13,067              | 1,165                    | 11,902             | 4,968               | 156                        | 3,945             |
| Services Incidental to Transportation.....                  | 166                          | 6,133               | 57                       | 6,076              | 2,488               | 53                         | 427               |
| Grain Elevators.....  | 32                           | 9,997               | —                        | 9,997              | 4,726               | 7                          | 58                |
| Storage and Warehouse.....                                  | 94                           | 2,920               | 30                       | 2,890              | 1,199               | 48                         | 190               |
| Radio Broadcasting.....                                     | 105                          | 6,170               | 78                       | 6,092              | 2,494               | 34                         | 691               |
| Telephones.....   | 100                          | 34,168              | 52                       | 34,116             | 15,756              | 32                         | 47                |
| <b>Total Transportation, Storage and Communication.....</b> | <b>1,733</b>                 | <b>146,194</b>      | <b>2,398</b>             | <b>143,796</b>     | <b>63,696</b>       | <b>1,013</b>               | <b>18,212</b>     |
| <b>Public Utilities:</b>                                    |                              |                     |                          |                    |                     |                            |                   |
| Electric Light and Power.....                               | 80                           | 40,945              | 31                       | 40,914             | 16,773              | 13                         | 72                |
| Gas Manufacture and Distribution.....                       | 33                           | 9,057               | 6                        | 9,051              | 4,038               | 16                         | 450               |
| Other Public Utilities.....                                 | 34                           | 404                 | 4                        | 400                | 148                 | 26                         | 32                |
| <b>Total Public Utilities.....</b>                          | <b>147</b>                   | <b>50,406</b>       | <b>41</b>                | <b>50,365</b>      | <b>20,959</b>       | <b>55</b>                  | <b>554</b>        |
| <b>Wholesale Trade:</b>                                     |                              |                     |                          |                    |                     |                            |                   |
| Food Products.....  | 632                          | 18,646              | 456                      | 18,190             | 7,097               | 227                        | 2,076             |
| Clothing and Dry Goods.....                                 | 315                          | 3,760               | 71                       | 3,689              | 1,106               | 205                        | 2,518             |
| Drugs and Toilet Preparations.....                          | 153                          | 3,878               | 104                      | 3,774              | 1,477               | 61                         | 839               |
| Electrical and Farm Machinery.....                          | 343                          | 11,502              | 690                      | 10,812             | 4,231               | 127                        | 2,787             |
| Farm Products, n.e.c.....                                   | 142                          | 4,359               | 101                      | 4,258              | 1,739               | 80                         | 1,039             |
| Fuel, Gasoline and Other Petroleum Products.....            | 172                          | 14,378              | 191                      | 14,187             | 6,196               | 56                         | 365               |
| Hardware, Plumbing & Heating Equipment.....                 | 386                          | 14,400              | 197                      | 14,203             | 5,567               | 126                        | 939               |
| Lumber and Building Materials.....                          | 606                          | 16,213              | 209                      | 16,004             | 5,870               | 211                        | 1,824             |
| Machinery, Equipment & Supplies, n.e.c.....                 | 733                          | 24,304              | 398                      | 23,906             | 9,321               | 321                        | 3,407             |
| Motor Vehicles and Accessories.....                         | 354                          | 12,781              | 334                      | 12,447             | 5,078               | 98                         | 3,731             |
| Tobacco and Confectionery.....                              | 183                          | 5,857               | 48                       | 5,809              | 2,297               | 37                         | 108               |
| Other Wholesale Trade.....                                  | 2,212                        | 44,703              | 1,476                    | 43,227             | 14,821              | 1,067                      | 8,743             |
| <b>Total Wholesale Trade.....</b>                           | <b>6,231</b>                 | <b>174,781</b>      | <b>4,275</b>             | <b>170,506</b>     | <b>64,800</b>       | <b>2,616</b>               | <b>28,376</b>     |
| <b>Retail Trade:</b>  |                              |                     |                          |                    |                     |                            |                   |
| Dairy Products.....   | 200                          | 6,810               | 97                       | 6,713              | 2,707               | 61                         | 328               |
| Other Food Products.....                                    | 406                          | 25,452              | 349                      | 25,103             | 11,220              | 197                        | 944               |
| Department and Variety Stores.....                          | 187                          | 48,094              | 823                      | 47,271             | 21,947              | 53                         | 846               |
| Other General Merchandise Stores.....                       | 269                          | 1,991               | 137                      | 1,854              | 470                 | 136                        | 456               |
| Automobile Accessories, Tires, Gasoline and Oil...          | 301                          | 4,681               | 69                       | 4,612              | 1,716               | 125                        | 734               |
| Motor Vehicles.....   | 928                          | 14,032              | 276                      | 13,756             | 4,401               | 954                        | 12,522            |
| Footwear.....   | 168                          | 2,206               | 19                       | 2,187              | 756                 | 54                         | 260               |
| Clothing and Dry Goods.....                                 | 968                          | 9,336               | 257                      | 9,079              | 2,668               | 513                        | 2,948             |
| Hardware.....   | 390                          | 3,009               | 102                      | 2,907              | 797                 | 171                        | 546               |
| Lumber and Building Materials.....                          | 423                          | 12,260              | 66                       | 12,194             | 4,767               | 116                        | 632               |
| Furniture and House Furnishings.....                        | 697                          | 11,829              | 223                      | 11,606             | 3,962               | 316                        | 2,713             |

\* Includes Old Age Security Tax.

TABLE 3—(Concluded)

**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes  
Co-operatives and Crown Corporations Excluded**

**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

| Industrial Division<br>Industrial Class              | Companies Reporting a Profit |                     |                          |                    |                     | Companies Reporting a Loss |                   |
|--|------------------------------|---------------------|--------------------------|--------------------|---------------------|----------------------------|-------------------|
|  | Number of Companies          | Current Year Profit | Prior Year Loss Deducted | Net Taxable Income | Total* Tax Declared | Number of Companies        | Current Year Loss |
|  |                              | \$                  | \$                       | \$                 | \$                  |                            | \$                |
| Drugs and Drug Sundries.....                         | 347                          | 2,720               | 34                       | 2,686              | 790                 | 94                         | 168               |
| Fuel and Ice.....                                    | 242                          | 3,815               | 103                      | 3,712              | 1,318               | 115                        | 457               |
| Jewellery.....                                       | 181                          | 4,527               | 22                       | 4,505              | 1,839               | 60                         | 190               |
| Other Retail Trade.....                              | 732                          | 7,927               | 231                      | 7,696              | 2,619               | 370                        | 1,498             |
| <b>Total Retail Trade.....</b>                       | <b>6,439</b>                 | <b>158,689</b>      | <b>2,808</b>             | <b>155,881</b>     | <b>61,977</b>       | <b>3,335</b>               | <b>25,242</b>     |
| <b>Finance, Insurance and Real Estate:</b>           |                              |                     |                          |                    |                     |                            |                   |
| Banks and Insurance Carriers.....                    | 265                          | 158,222             | 2,651                    | 155,571            | 69,708              | 118                        | 6,930             |
| Trust and Mortgage Companies.....                    | 124                          | 13,483              | 76                       | 13,407             | 6,048               | 15                         | 78                |
| Investment and Holding Companies.....                | 620                          | 19,834              | 417                      | 19,417             | 7,168               | 425                        | 4,659             |
| Non-Resident Owned Investment Corporations....       | 186                          | 9,207               | 9                        | 9,198              | 1,383               | 14                         | 43                |
| Stock, Bond and Commodity Dealers.....               | 277                          | 16,595              | 589                      | 16,006             | 6,668               | 129                        | 1,639             |
| Loan Companies and Other Finance.....                | 341                          | 48,683              | 185                      | 48,498             | 22,113              | 55                         | 495               |
| Insurance Agents.....                                | 685                          | 9,072               | 287                      | 8,785              | 2,959               | 252                        | 745               |
| Real Estate Except Rental.....                       | 650                          | 10,383              | 383                      | 10,000             | 3,462               | 274                        | 2,054             |
| Real Estate Rental Operations.....                   | 1,907                        | 26,228              | 1,281                    | 24,947             | 8,548               | 695                        | 3,436             |
| <b>Total Finance, Insurance and Real Estate.....</b> | <b>5,055</b>                 | <b>311,707</b>      | <b>5,878</b>             | <b>305,829</b>     | <b>128,057</b>      | <b>1,977</b>               | <b>20,079</b>     |
| <b>Service:</b>                                      |                              |                     |                          |                    |                     |                            |                   |
| Community or Public Service.....                     | 135                          | 1,248               | 76                       | 1,172              | 345                 | 65                         | 203               |
| Theatres and Theatrical Services.....                | 343                          | 13,972              | 141                      | 13,831             | 5,775               | 170                        | 881               |
| Other Recreation Services.....                       | 262                          | 3,946               | 285                      | 3,661              | 1,373               | 258                        | 1,608             |
| Advertising.....                                     | 171                          | 4,834               | 35                       | 4,799              | 1,887               | 61                         | 612               |
| Engineering and Scientific Services.....             | 174                          | 4,060               | 107                      | 3,953              | 1,383               | 73                         | 647               |
| Other Business Services.....                         | 487                          | 7,663               | 311                      | 7,352              | 2,517               | 239                        | 1,405             |
| Hotels and Lodging Houses.....                       | 679                          | 13,120              | 388                      | 12,732             | 4,621               | 429                        | 1,593             |
| Laundries, Dyeing, Cleaning and Pressing.....        | 305                          | 2,918               | 118                      | 2,800              | 790                 | 143                        | 670               |
| Restaurants, Cafes and Taverns.....                  | 522                          | 4,327               | 240                      | 4,087              | 1,067               | 363                        | 1,545             |
| Undertaking.....                                     | 112                          | 1,313               | 20                       | 1,293              | 335                 | 31                         | 61                |
| Other Personal Services.....                         | 182                          | 2,897               | 202                      | 2,695              | 938                 | 90                         | 452               |
| <b>Total Service.....</b>                            | <b>3,372</b>                 | <b>60,298</b>       | <b>1,923</b>             | <b>58,375</b>      | <b>21,031</b>       | <b>1,922</b>               | <b>9,677</b>      |
| <b>TOTAL—ALL COMPANIES.....</b>                      | <b>36,393</b>                | <b>2,398,518</b>    | <b>44,202</b>            | <b>2,354,316</b>   | <b>1,010,357</b>    | <b>18,041</b>              | <b>251,440</b>    |

\*Includes Old Age Security Tax.

**TABLE 4**  
**Distribution of Taxable Co-operative Companies Reporting a Profit**  
**by Provinces, Industrial Divisions and Income Classes**

**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

|  | Number<br>of<br>Companies | Current<br>Year<br>Profit | Prior Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Total*<br>Tax<br>Declared |
|--|---------------------------|---------------------------|--------------------------------|--------------------------|---------------------------|
| <b>PROVINCES</b>                       |                           |                           |                                |                          |                           |
|  |                           | \$                        | \$                             | \$                       | \$                        |
| Newfoundland.....                      | 20                        | 43                        | 2                              | 42                       | 8                         |
| Prince Edward Island.....              | 33                        | 98                        | 4                              | 94                       | 21                        |
| Nova Scotia.....                       | 85                        | 178                       | 9                              | 169                      | 37                        |
| New Brunswick.....                     | 48                        | 151                       | 9                              | 142                      | 29                        |
| Quebec.....                            | 559                       | 1,863                     | 101                            | 1,762                    | 402                       |
| Ontario.....                           | 230                       | 2,627                     | 208                            | 2,419                    | 928                       |
| Manitoba.....                          | 330                       | 1,605                     | 55                             | 1,550                    | 523                       |
| Saskatchewan.....                      | 361                       | 1,695                     | 19                             | 1,676                    | 683                       |
| Alberta.....                           | 124                       | 676                       | 80                             | 596                      | 228                       |
| British Columbia.....                  | 85                        | 326                       | 98                             | 227                      | 55                        |
| <b>Total.....</b>                      | <b>1,875</b>              | <b>9,262</b>              | <b>585</b>                     | <b>8,677</b>             | <b>2,914</b>              |
| <b>INDUSTRIAL DIVISIONS</b>            |                           |                           |                                |                          |                           |
|  |                           | \$                        | \$                             | \$                       | \$                        |
| Agriculture, Fishing and Forestry..... | 23                        | 29                        | 9                              | 20                       | 4                         |
| Mining.....                            | —                         | —                         | —                              | —                        | —                         |
| Manufacturing.....                     | 325                       | 1,084                     | 106                            | 979                      | 216                       |
| Construction.....                      | 4                         | 1                         | —                              | 1                        | —                         |
| Transportation.....                    | 235                       | 1,972                     | 9                              | 1,962                    | 766                       |
| Public Utilities.....                  | 27                        | 57                        | 28                             | *29                      | 4                         |
| Wholesale Trade.....                   | 132                       | 1,056                     | 104                            | 952                      | 347                       |
| Retail Trade.....                      | 1,029                     | 2,191                     | 151                            | 2,040                    | 415                       |
| Finance.....                           | 83                        | 2,851                     | 172                            | 2,679                    | 1,156                     |
| Service.....                           | 17                        | 21                        | 6                              | 15                       | 6                         |
| <b>Total.....</b>                      | <b>1,875</b>              | <b>9,262</b>              | <b>585</b>                     | <b>8,677</b>             | <b>2,914</b>              |
| <b>INCOME CLASSES</b>                  |                           |                           |                                |                          |                           |
|  |                           | \$                        | \$                             | \$                       | \$                        |
| Under \$ 1,000.....                    | 834                       | 354                       | 39                             | 315                      | 58                        |
| \$ 1,000 under 2,000.....              | 439                       | 617                       | 55                             | 562                      | 101                       |
| 2,000 under 3,000.....                 | 193                       | 467                       | 30                             | 437                      | 79                        |
| 3,000 under 4,000.....                 | 104                       | 358                       | 34                             | 325                      | 59                        |
| 4,000 under 5,000.....                 | 69                        | 307                       | 11                             | 296                      | 51                        |
| 5,000 under 10,000.....                | 135                       | 897                       | 72                             | 825                      | 149                       |
| 10,000 under 15,000.....               | 33                        | 382                       | 43                             | 338                      | 59                        |
| 15,000 under 20,000.....               | 23                        | 400                       | 54                             | 345                      | 62                        |
| 20,000 under 25,000.....               | 7                         | 153                       | —                              | 153                      | 35                        |
| 25,000 under 50,000.....               | 11                        | 449                       | 48                             | 401                      | 129                       |
| 50,000 under 100,000.....              | 12                        | 807                       | 199                            | 609                      | 236                       |
| 100,000 under 250,000.....             | 10                        | 1,560                     | —                              | 11,560                   | 711                       |
| 250,000 under 500,000.....             | 5                         | 2,511                     | —                              | 2,511                    | 1,185                     |
| 500,000 under 1,000,000.....           |                           |                           |                                |                          |                           |
| 1,000,000 under 5,000,000.....         |                           |                           |                                |                          |                           |
| 5,000,000 and over.....                |                           |                           |                                |                          |                           |
| <b>Total.....</b>                      | <b>1,875</b>              | <b>9,262</b>              | <b>585</b>                     | <b>8,677</b>             | <b>2,914</b>              |

\*Includes Old Age Security Tax.



**TABLE 5**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**

**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

|   |           | Number<br>of<br>Companies | Current<br>Year<br>Profit | Total<br>Tax<br>Declared* | Provincial<br>Credits | Foreign and<br>Other Tax<br>Credits |
|---|-----------|---------------------------|---------------------------|---------------------------|-----------------------|-------------------------------------|
| <b>NEWFOUNDLAND</b>                       |           |                           |                           |                           |                       |                                     |
|   |           |                           | \$                        | \$                        | \$                    | \$                                  |
| Under \$                                  | 1,000     | 42                        | 18                        | 3                         | —                     | —                                   |
| \$ 1,000 under                            | 2,000     | 28                        | 41                        | 7                         | —                     | —                                   |
| 2,000 under                               | 3,000     | 26                        | 64                        | 10                        | —                     | —                                   |
| 3,000 under                               | 4,000     | 28                        | 96                        | 18                        | —                     | —                                   |
| 4,000 under                               | 5,000     | 18                        | 79                        | 14                        | —                     | —                                   |
| 5,000 under                               | 10,000    | 72                        | 531                       | 105                       | —                     | —                                   |
| 10,000 under                              | 15,000    | 48                        | 598                       | 106                       | —                     | —                                   |
| 15,000 under                              | 20,000    | 41                        | 731                       | 143                       | —                     | —                                   |
| 20,000 under                              | 25,000    | 30                        | 663                       | 154                       | —                     | —                                   |
| 25,000 under                              | 50,000    | 38                        | 1,344                     | 426                       | —                     | —                                   |
| 50,000 under                              | 100,000   | 23                        | 1,651                     | 647                       | —                     | —                                   |
| 100,000 under                             | 250,000   | 19                        | 3,323                     | 1,326                     | —                     | —                                   |
| 250,000 under                             | 500,000   | 3                         | 1,059                     | 502                       | —                     | —                                   |
| 500,000 under                             | 1,000,000 | 7                         | 16,659                    | 8,109                     | —                     | —                                   |
| 1,000,000 under                           | 5,000,000 |                           |                           |                           |                       |                                     |
| 5,000,000 and over                        |           |                           |                           |                           |                       |                                     |
| Total                                     |           | 423                       | 26,857                    | 11,570                    | —                     | —                                   |
| Agriculture, Fishing and Forestry         |           | 3                         | 32                        | 3                         | —                     | —                                   |
| Mining                                    |           | 5                         | 2,714                     | 1,317                     | —                     | —                                   |
| Manufacturing                             |           | 51                        | 14,144                    | 6,654                     | —                     | —                                   |
| Construction                              |           | 25                        | 2,765                     | 1,237                     | —                     | —                                   |
| Transportation, Storage and Communication |           | 23                        | 770                       | 233                       | —                     | —                                   |
| Public Utilities                          |           | 5                         | 1,051                     | 466                       | —                     | —                                   |
| Wholesale Trade                           |           | 125                       | 2,128                     | 678                       | —                     | —                                   |
| Retail Trade                              |           | 117                       | 2,377                     | 793                       | —                     | —                                   |
| Finance, Insurance and Real Estate        |           | 37                        | 582                       | 118                       | —                     | —                                   |
| Service                                   |           | 32                        | 294                       | 71                        | —                     | —                                   |
| Total                                     |           | 423                       | 26,857                    | 11,570                    | —                     | —                                   |
| <b>PRINCE EDWARD ISLAND</b>               |           |                           |                           |                           |                       |                                     |
|   |           |                           | \$                        | \$                        | \$                    | \$                                  |
| Under \$                                  | 1,000     | 30                        | 15                        | 2                         | —                     | —                                   |
| \$ 1,000 under                            | 2,000     | 22                        | 33                        | 5                         | —                     | —                                   |
| 2,000 under                               | 3,000     | 8                         | 21                        | 4                         | —                     | —                                   |
| 3,000 under                               | 4,000     | 9                         | 31                        | 5                         | —                     | 1                                   |
| 4,000 under                               | 5,000     | 7                         | 32                        | 7                         | —                     | —                                   |
| 5,000 under                               | 10,000    | 24                        | 183                       | 34                        | 1                     | —                                   |
| 10,000 under                              | 15,000    | 16                        | 197                       | 38                        | —                     | —                                   |
| 15,000 under                              | 20,000    | 12                        | 212                       | 39                        | —                     | —                                   |
| 20,000 under                              | 25,000    | 8                         | 175                       | 38                        | —                     | —                                   |
| 25,000 under                              | 50,000    | 10                        | 369                       | 94                        | —                     | —                                   |
| 50,000 under                              | 100,000   | 5                         | 384                       | 134                       | —                     | —                                   |
| 100,000 under                             | 250,000   | 4                         | 685                       | 251                       | 2                     | —                                   |
| 250,000 under                             | 500,000   |                           |                           |                           |                       |                                     |
| 500,000 under                             | 1,000,000 |                           |                           |                           |                       |                                     |
| 1,000,000 under                           | 5,000,000 |                           |                           |                           |                       |                                     |
| 5,000,000 and over                        |           |                           |                           |                           |                       |                                     |
| Total                                     |           | 155                       | 2,337                     | 651                       | 3                     | 1                                   |
| Agriculture, Fishing and Forestry         |           |                           |                           |                           |                       |                                     |
| Mining                                    |           |                           |                           |                           |                       |                                     |
| Manufacturing                             |           |                           |                           |                           |                       |                                     |
| Construction                              |           |                           |                           |                           |                       |                                     |
| Transportation, Storage and Communication |           |                           |                           |                           |                       |                                     |
| Public Utilities                          |           |                           |                           |                           |                       |                                     |
| Wholesale Trade                           |           |                           |                           |                           |                       |                                     |
| Retail Trade                              |           |                           |                           |                           |                       |                                     |
| Finance, Insurance and Real Estate        |           |                           |                           |                           |                       |                                     |
| Service                                   |           |                           |                           |                           |                       |                                     |
| Total                                     |           | 155                       | 2,337                     | 651                       | 3                     | 1                                   |

Industrial divisions too small  
to be shown separately

\* Includes Old Age Security Tax.

**TABLE 5 — (Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1954 TAXATION YEAR**  
(All money figures in thousands of dollars)

|                      |  | Number<br>of<br>Companies | Current<br>Year<br>Profit | Total<br>Tax<br>Declared* | Provincial<br>Credits | Foreign and<br>Other Tax<br>Credits |
|----------------------|--|---------------------------|---------------------------|---------------------------|-----------------------|-------------------------------------|
| <b>NOVA SCOTIA</b>   |  |                           |                           |                           |                       |                                     |
|                      |  |                           | \$                        | \$                        | \$                    | \$                                  |
|                      | Under \$ 1,000.....                            | 218                       | 100                       | 17                        | —                     | —                                   |
| \$                   | 1,000 under 2,000.....                         | 131                       | 186                       | 32                        | —                     | —                                   |
|                      | 2,000 under 3,000.....                         | 97                        | 236                       | 41                        | —                     | —                                   |
|                      | 3,000 under 4,000.....                         | 92                        | 314                       | 59                        | —                     | —                                   |
|                      | 4,000 under 5,000.....                         | 63                        | 286                       | 55                        | —                     | —                                   |
|                      | 5,000 under 10,000.....                        | 196                       | 1,409                     | 288                       | —                     | —                                   |
|                      | 10,000 under 15,000.....                       | 107                       | 1,328                     | 315                       | —                     | —                                   |
|                      | 15,000 under 20,000.....                       | 84                        | 1,473                     | 302                       | —                     | —                                   |
|                      | 20,000 under 25,000.....                       | 49                        | 1,066                     | 260                       | —                     | 4                                   |
|                      | 25,000 under 50,000.....                       | 83                        | 2,848                     | 939                       | 2                     | —                                   |
|                      | 50,000 under 100,000.....                      | 34                        | 2,424                     | 1,023                     | 2                     | —                                   |
|                      | 100,000 under 250,000.....                     | 31                        | 4,806                     | 2,187                     | 1                     | —                                   |
|                      | 250,000 under 500,000.....                     | 9                         | 2,815                     | 1,350                     | 3                     | 1                                   |
|                      | 500,000 under 1,000,000.....                   | 4                         | 2,398                     | 899                       | 4                     | —                                   |
|                      | 1,000,000 under 5,000,000.....                 | 4                         | 12,718                    | 6,129                     | 79                    | —                                   |
|                      | 5,000,000 and over.....                        |                           |                           |                           |                       |                                     |
|                      | Total.....                                     | 1,202                     | 34,407                    | 13,896                    | 91                    | 5                                   |
|                      | Agriculture, Fishing and Forestry.....         | 24                        | 283                       | 73                        | —                     | —                                   |
|                      | Mining.....                                    | 13                        | 1,465                     | 413                       | —                     | —                                   |
|                      | Manufacturing.....                             | 199                       | 17,689                    | 8,053                     | 85                    | —                                   |
|                      | Construction.....                              | 84                        | 1,430                     | 465                       | —                     | —                                   |
|                      | Transportation, Storage and Communication..... | 68                        | 2,729                     | 1,205                     | —                     | —                                   |
|                      | Public Utilities.....                          | 12                        | 1,482                     | 677                       | —                     | —                                   |
|                      | Wholesale Trade.....                           | 187                       | 2,781                     | 871                       | 2                     | —                                   |
|                      | Retail Trade.....                              | 388                       | 3,475                     | 1,045                     | —                     | —                                   |
|                      | Finance, Insurance and Real Estate.....        | 130                       | 2,207                     | 837                       | 4                     | 5                                   |
|                      | Service.....                                   | 97                        | 866                       | 257                       | —                     | —                                   |
|                      | Total.....                                     | 1,202                     | 34,407                    | 13,896                    | 91                    | 5                                   |
| <b>NEW BRUNSWICK</b> |  |                           |                           |                           |                       |                                     |
|                      |  |                           | \$                        | \$                        | \$                    | \$                                  |
|                      | Under \$ 1,000.....                            | 125                       | 57                        | 10                        | —                     | —                                   |
| \$                   | 1,000 under 2,000.....                         | 81                        | 117                       | 18                        | —                     | —                                   |
|                      | 2,000 under 3,000.....                         | 61                        | 150                       | 26                        | —                     | 1                                   |
|                      | 3,000 under 4,000.....                         | 54                        | 184                       | 31                        | —                     | —                                   |
|                      | 4,000 under 5,000.....                         | 52                        | 233                       | 46                        | —                     | —                                   |
|                      | 5,000 under 10,000.....                        | 138                       | 982                       | 198                       | 1                     | —                                   |
|                      | 10,000 under 15,000.....                       | 59                        | 716                       | 154                       | —                     | —                                   |
|                      | 15,000 under 20,000.....                       | 51                        | 899                       | 188                       | —                     | —                                   |
|                      | 20,000 under 25,000.....                       | 31                        | 686                       | 156                       | —                     | —                                   |
|                      | 25,000 under 50,000.....                       | 48                        | 1,681                     | 506                       | 4                     | 13                                  |
|                      | 50,000 under 100,000.....                      | 29                        | 2,077                     | 843                       | 5                     | —                                   |
|                      | 100,000 under 250,000.....                     | 26                        | 4,511                     | 2,088                     | 11                    | —                                   |
|                      | 250,000 under 500,000.....                     | 8                         | 2,914                     | 1,388                     | 6                     | —                                   |
|                      | 500,000 under 1,000,000.....                   | 6                         | 12,032                    | 5,693                     | 168                   | —                                   |
|                      | 1,000,000 under 5,000,000.....                 |                           |                           |                           |                       |                                     |
|                      | 5,000,000 and over.....                        |                           |                           |                           |                       |                                     |
|                      | Total.....                                     | 769                       | 27,239                    | 11,345                    | 195                   | 14                                  |
|                      | Agriculture, Fishing and Forestry.....         | 17                        | 346                       | 122                       | —                     | —                                   |
|                      | Mining.....                                    | 5                         | 226                       | 70                        | —                     | —                                   |
|                      | Manufacturing.....                             | 164                       | 13,280                    | 5,827                     | 189                   | 14                                  |
|                      | Construction.....                              | 63                        | 1,461                     | 541                       | —                     | —                                   |
|                      | Transportation, Storage and Communication..... | 35                        | 2,373                     | 1,062                     | 3                     | —                                   |
|                      | Public Utilities.....                          | 5                         | 547                       | 244                       | —                     | —                                   |
|                      | Wholesale Trade.....                           | 147                       | 4,216                     | 1,709                     | 3                     | —                                   |
|                      | Retail Trade.....                              | 178                       | 3,491                     | 1,351                     | —                     | —                                   |
|                      | Finance, Insurance and Real Estate.....        | 94                        | 835                       | 291                       | —                     | —                                   |
|                      | Service.....                                   | 61                        | 464                       | 128                       | —                     | —                                   |
|                      | Total.....                                     | 769                       | 27,239                    | 11,345                    | 195                   | 14                                  |

\* Includes Old Age Security Tax.

**TABLE 5 — (Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

|   |                    | Number<br>of<br>Companies | Current<br>Year<br>Profit | Total<br>Tax<br>Declared* | Provincial<br>Credits | Foreign and<br>Other Tax<br>Credits |
|---|--------------------|---------------------------|---------------------------|---------------------------|-----------------------|-------------------------------------|
| QUEBEC                                    |                    |                           |                           |                           |                       |                                     |
|   |                    |                           | \$                        | \$                        | \$                    | \$                                  |
| Under \$                                  | 1,000              | 1,415                     | 622                       | 69                        | 22                    | —                                   |
| \$ 1,000 under                            | 2,000              | 957                       | 1,377                     | 161                       | 76                    | 1                                   |
|   | 2,000 under        | 646                       | 1,572                     | 195                       | 90                    | 1                                   |
|   | 3,000 under        | 543                       | 1,899                     | 248                       | 108                   | 3                                   |
|   | 4,000 under        | 469                       | 2,074                     | 260                       | 122                   | 2                                   |
|   | 5,000 under        | 1,405                     | 10,109                    | 1,357                     | 630                   | 11                                  |
|   | 10,000 under       | 816                       | 10,001                    | 1,390                     | 639                   | 4                                   |
|   | 15,000 under       | 800                       | 14,165                    | 2,019                     | 936                   | 4                                   |
|   | 20,000 under       | 434                       | 9,549                     | 1,609                     | 599                   | 16                                  |
|   | 25,000 under       | 696                       | 24,502                    | 6,298                     | 1,494                 | 38                                  |
|   | 50,000 under       | 457                       | 31,203                    | 10,308                    | 1,842                 | 57                                  |
|   | 100,000 under      | 344                       | 54,695                    | 21,032                    | 2,968                 | 43                                  |
|   | 250,000 under      | 137                       | 46,826                    | 18,846                    | 2,405                 | 48                                  |
|   | 500,000 under      | 78                        | 55,555                    | 23,602                    | 2,943                 | 173                                 |
|   | 1,000,000 under    | 79                        | 168,949                   | 73,132                    | 7,282                 | 1,493                               |
|   | 5,000,000 and over | 26                        | 364,996                   | 161,767                   | 15,191                | 2,162                               |
| Total                                     |                    | 9,302                     | 798,094                   | 322,293                   | 37,347                | 4,056                               |
|   |                    |                           |                           |                           |                       |                                     |
| Agriculture, Fishing and Forestry         |                    | 54                        | 621                       | 174                       | 42                    | —                                   |
| Mining                                    |                    | 54                        | 18,530                    | 7,928                     | 938                   | 6                                   |
| Manufacturing                             |                    | 2,818                     | 419,812                   | 174,174                   | 22,619                | 198                                 |
| Construction                              |                    | 735                       | 23,091                    | 7,619                     | 1,257                 | 4                                   |
| Transportation, Storage and Communication |                    | 371                       | 73,764                    | 32,839                    | 2,128                 | 66                                  |
| Public Utilities                          |                    | 32                        | 18,884                    | 7,252                     | 1,297                 | 291                                 |
| Wholesale Trade                           |                    | 1,865                     | 48,650                    | 15,427                    | 2,794                 | 717                                 |
| Retail Trade                              |                    | 1,375                     | 29,936                    | 10,111                    | 1,865                 | —                                   |
| Finance, Insurance and Real Estate        |                    | 1,314                     | 148,732                   | 61,324                    | 3,530                 | 2,741                               |
| Service                                   |                    | 684                       | 16,074                    | 5,445                     | 877                   | 33                                  |
| Total                                     |                    | 9,302                     | 798,094                   | 322,293                   | 37,347                | 4,056                               |
| ONTARIO                                   |                    |                           |                           |                           |                       |                                     |
|   |                    |                           | \$                        | \$                        | \$                    | \$                                  |
| Under \$                                  | 1,000              | 1,548                     | 663                       | 103                       | —                     | 1                                   |
| \$ 1,000 under                            | 2,000              | 1,022                     | 1,518                     | 262                       | 1                     | 1                                   |
|   | 2,000 under        | 859                       | 2,100                     | 378                       | 1                     | 1                                   |
|   | 3,000 under        | 673                       | 2,333                     | 436                       | 1                     | 3                                   |
|   | 4,000 under        | 561                       | 2,517                     | 488                       | 1                     | 4                                   |
|   | 5,000 under        | 2,054                     | 14,853                    | 2,954                     | 11                    | 6                                   |
|   | 10,000 under       | 1,370                     | 16,865                    | 3,319                     | 17                    | 3                                   |
|   | 15,000 under       | 1,351                     | 23,995                    | 4,998                     | 15                    | 9                                   |
|   | 20,000 under       | 672                       | 14,795                    | 3,509                     | 20                    | 18                                  |
|   | 25,000 under       | 1,120                     | 39,759                    | 12,983                    | 82                    | 43                                  |
|   | 50,000 under       | 749                       | 53,362                    | 21,369                    | 136                   | 81                                  |
|   | 100,000 under      | 628                       | 98,154                    | 43,028                    | 512                   | 57                                  |
|   | 250,000 under      | 289                       | 100,054                   | 45,550                    | 550                   | 381                                 |
|   | 500,000 under      | 155                       | 107,507                   | 49,796                    | 679                   | 324                                 |
|   | 1,000,000 under    | 133                       | 283,716                   | 133,973                   | 3,151                 | 1,219                               |
|   | 5,000,000 and over | 27                        | 326,440                   | 155,147                   | 3,185                 | 666                                 |
| Total                                     |                    | 13,211                    | 1,088,631                 | 478,293                   | 8,362                 | 2,817                               |
|   |                    |                           |                           |                           |                       |                                     |
| Agriculture, Fishing and Forestry         |                    | 101                       | 2,065                     | 758                       | 7                     | —                                   |
| Mining                                    |                    | 134                       | 67,213                    | 31,224                    | 627                   | 296                                 |
| Manufacturing                             |                    | 3,853                     | 613,003                   | 279,418                   | 5,340                 | 542                                 |
| Construction                              |                    | 1,226                     | 49,604                    | 19,675                    | 154                   | 1                                   |
| Transportation, Storage and Communication |                    | 549                       | 27,194                    | 11,352                    | 37                    | 117                                 |
| Public Utilities                          |                    | 32                        | 16,846                    | 7,169                     | 428                   | —                                   |
| Wholesale Trade                           |                    | 2,199                     | 74,076                    | 29,309                    | 379                   | 12                                  |
| Retail Trade                              |                    | 2,125                     | 76,252                    | 31,701                    | 366                   | —                                   |
| Finance, Insurance and Real Estate        |                    | 1,796                     | 133,269                   | 56,606                    | 848                   | 1,825                               |
| Service                                   |                    | 1,196                     | 29,109                    | 11,081                    | 176                   | 24                                  |
| Total                                     |                    | 13,211                    | 1,088,631                 | 478,293                   | 8,362                 | 2,817                               |

\* Includes Old Age Security Tax.



**TABLE 5 — (Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

|   |           | Number<br>of<br>Companies | Current<br>Year<br>Profit | Total<br>Tax<br>Declared* | Provincial<br>Credits | Foreign and<br>Other Tax<br>Credits |
|---|-----------|---------------------------|---------------------------|---------------------------|-----------------------|-------------------------------------|
| MANITOBA                                  |           |                           |                           |                           |                       |                                     |
|   |           |                           | \$                        | \$                        | \$                    | \$                                  |
| Under \$                                  | 1,000     | 297                       | 132                       | 23                        | —                     | —                                   |
| \$ 1,000 under                            | 2,000     | 186                       | 273                       | 49                        | —                     | 1                                   |
| 2,000 under                               | 3,000     | 163                       | 402                       | 80                        | —                     | —                                   |
| 3,000 under                               | 4,000     | 121                       | 418                       | 90                        | —                     | —                                   |
| 4,000 under                               | 5,000     | 95                        | 423                       | 86                        | —                     | —                                   |
| 5,000 under                               | 10,000    | 316                       | 2,283                     | 475                       | —                     | 1                                   |
| 10,000 under                              | 15,000    | 160                       | 1,935                     | 451                       | —                     | —                                   |
| 15,000 under                              | 20,000    | 174                       | 3,099                     | 661                       | —                     | —                                   |
| 20,000 under                              | 25,000    | 76                        | 1,652                     | 398                       | —                     | 3                                   |
| 25,000 under                              | 50,000    | 128                       | 4,577                     | 1,605                     | 5                     | 1                                   |
| 50,000 under                              | 100,000   | 78                        | 5,580                     | 2,329                     | 1                     | 2                                   |
| 100,000 under                             | 250,000   | 56                        | 8,786                     | 4,001                     | 15                    | 1                                   |
| 250,000 under                             | 500,000   | 24                        | 8,132                     | 3,795                     | 2                     | 26                                  |
| 500,000 under                             | 1,000,000 | 20                        | 14,224                    | 6,837                     | 14                    | 36                                  |
| 1,000,000 under                           | 5,000,000 | 15                        | 35,713                    | 17,326                    | 75                    | 3                                   |
| 5,000,000 and over                        |           |                           |                           |                           |                       |                                     |
| Total                                     |           | 1,909                     | 87,629                    | 38,206                    | 112                   | 74                                  |
| Agriculture, Fishing and Forestry         |           | 24                        | 153                       | 26                        | —                     | —                                   |
| Mining                                    |           | 16                        | 12,749                    | 6,189                     | —                     | —                                   |
| Manufacturing                             |           | 368                       | 22,099                    | 9,781                     | 45                    | 7                                   |
| Construction                              |           | 140                       | 3,713                     | 1,410                     | —                     | —                                   |
| Transportation, Storage and Communication |           | 101                       | 6,658                     | 3,010                     | —                     | 2                                   |
| Public Utilities                          |           | 3                         | 641                       | 299                       | —                     | —                                   |
| Wholesale Trade                           |           | 366                       | 11,188                    | 4,536                     | 3                     | 4                                   |
| Retail Trade                              |           | 351                       | 15,783                    | 7,033                     | 18                    | —                                   |
| Finance, Insurance and Real Estate        |           | 336                       | 12,430                    | 5,203                     | 46                    | 60                                  |
| Service                                   |           | 204                       | 2,215                     | 719                       | —                     | 1                                   |
| Total                                     |           | 1,909                     | 87,629                    | 38,206                    | 112                   | 74                                  |
| SASKATCHEWAN                              |           |                           |                           |                           |                       |                                     |
|   |           |                           | \$                        | \$                        | \$                    | \$                                  |
| Under \$                                  | 1,000     | 139                       | 63                        | 11                        | —                     | —                                   |
| \$ 1,000 under                            | 2,000     | 98                        | 144                       | 26                        | —                     | —                                   |
| 2,000 under                               | 3,000     | 77                        | 187                       | 37                        | —                     | —                                   |
| 3,000 under                               | 4,000     | 64                        | 223                       | 44                        | —                     | —                                   |
| 4,000 under                               | 5,000     | 53                        | 240                       | 46                        | —                     | —                                   |
| 5,000 under                               | 10,000    | 162                       | 1,159                     | 232                       | —                     | —                                   |
| 10,000 under                              | 15,000    | 100                       | 1,224                     | 237                       | —                     | —                                   |
| 15,000 under                              | 20,000    | 87                        | 1,530                     | 323                       | —                     | 1                                   |
| 20,000 under                              | 25,000    | 37                        | 822                       | 183                       | —                     | 5                                   |
| 25,000 under                              | 50,000    | 69                        | 2,400                     | 783                       | —                     | —                                   |
| 50,000 under                              | 100,000   | 30                        | 2,001                     | 830                       | —                     | —                                   |
| 100,000 under                             | 250,000   | 19                        | 2,939                     | 1,326                     | —                     | —                                   |
| 250,000 under                             | 500,000   | 8                         | 2,583                     | 1,242                     | —                     | —                                   |
| 500,000 under                             | 1,000,000 | 3                         | 1,888                     | 919                       | —                     | —                                   |
| 1,000,000 under                           | 5,000,000 | —                         | —                         | —                         | —                     | —                                   |
| 5,000,000 and over                        |           | —                         | —                         | —                         | —                     | —                                   |
| Total                                     |           | 946                       | 17,403                    | 6,239                     | —                     | 6                                   |
| Agriculture, Fishing and Forestry         |           | 18                        | 76                        | 15                        | —                     | —                                   |
| Mining                                    |           | 18                        | 266                       | 66                        | —                     | 5                                   |
| Manufacturing                             |           | 113                       | 4,906                     | 2,124                     | —                     | —                                   |
| Construction                              |           | 112                       | 2,212                     | 716                       | —                     | —                                   |
| Transportation, Storage and Communication |           | 47                        | 1,111                     | 421                       | —                     | —                                   |
| Public Utilities                          |           | 2                         | 217                       | 93                        | —                     | —                                   |
| Wholesale Trade                           |           | 100                       | 2,960                     | 1,142                     | —                     | —                                   |
| Retail Trade                              |           | 294                       | 3,198                     | 940                       | —                     | —                                   |
| Finance, Insurance and Real Estate        |           | 130                       | 1,032                     | 275                       | —                     | 1                                   |
| Service                                   |           | 112                       | 1,425                     | 447                       | —                     | —                                   |
| Total                                     |           | 946                       | 17,403                    | 6,239                     | —                     | 6                                   |

\* Includes Old Age Security Tax.

**TABLE 5 — (Cont'd)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**  
**1954 TAXATION YEAR**

(All money figures in thousands of dollars)

|                  |  | Number<br>of<br>Companies | Current<br>Year<br>Profit | Total<br>Tax<br>Declared* | Provincial<br>Credits | Foreign and<br>Other Tax<br>Credits |
|------------------|--|---------------------------|---------------------------|---------------------------|-----------------------|-------------------------------------|
| ALBERTA          |  |                           |                           |                           |                       |                                     |
|                  |  |                           | \$                        | \$                        | \$                    | \$                                  |
|                  | Under \$ 1,000.....                            | 360                       | 151                       | 23                        | —                     | —                                   |
| \$               | 1,000 under 2,000.....                         | 270                       | 388                       | 68                        | —                     | —                                   |
|                  | 2,000 under 3,000.....                         | 215                       | 532                       | 102                       | —                     | —                                   |
|                  | 3,000 under 4,000.....                         | 148                       | 516                       | 100                       | —                     | —                                   |
|                  | 4,000 under 5,000.....                         | 150                       | 677                       | 129                       | 1                     | —                                   |
|                  | 5,000 under 10,000.....                        | 397                       | 2,888                     | 595                       | 1                     | —                                   |
|                  | 10,000 under 15,000.....                       | 277                       | 3,390                     | 727                       | —                     | —                                   |
|                  | 15,000 under 20,000.....                       | 253                       | 4,538                     | 940                       | —                     | —                                   |
|                  | 20,000 under 25,000.....                       | 133                       | 2,920                     | 666                       | —                     | —                                   |
|                  | 25,000 under 50,000.....                       | 215                       | 7,642                     | 2,502                     | —                     | —                                   |
|                  | 50,000 under 100,000.....                      | 130                       | 9,147                     | 3,560                     | —                     | 4                                   |
|                  | 100,000 under 250,000.....                     | 67                        | 10,612                    | 4,733                     | 2                     | —                                   |
|                  | 250,000 under 500,000.....                     | 32                        | 11,404                    | 5,259                     | 2                     | 1                                   |
|                  | 500,000 under 1,000,000.....                   | 14                        | 8,813                     | 4,225                     | —                     | —                                   |
|                  | 1,000,000 under 5,000,000.....                 | 15                        | 32,644                    | 12,523                    | 111                   | 467                                 |
|                  | 5,000,000 and over.....                        |                           |                           |                           |                       |                                     |
|                  | Total.....                                     | 2,676                     | 96,262                    | 36,152                    | 117                   | 472                                 |
|                  | Agriculture, Fishing and Forestry.....         | 66                        | 814                       | 173                       | —                     | —                                   |
|                  | Mining.....                                    | 220                       | 17,594                    | 4,959                     | —                     | 2                                   |
|                  | Manufacturing.....                             | 338                       | 18,641                    | 8,090                     | 114                   | —                                   |
|                  | Construction.....                              | 317                       | 10,986                    | 4,205                     | —                     | —                                   |
|                  | Transportation, Storage and Communication..... | 132                       | 12,042                    | 4,994                     | —                     | 466                                 |
|                  | Public Utilities.....                          | 31                        | 7,043                     | 3,143                     | —                     | 1                                   |
|                  | Wholesale Trade.....                           | 363                       | 11,573                    | 4,657                     | 1                     | —                                   |
|                  | Retail Trade.....                              | 488                       | 9,409                     | 3,575                     | —                     | —                                   |
|                  | Finance, Insurance and Real Estate.....        | 357                       | 3,700                     | 1,077                     | —                     | 3                                   |
|                  | Service.....                                   | 364                       | 4,460                     | 1,279                     | 2                     | —                                   |
|                  | Total.....                                     | 2,676                     | 96,262                    | 36,152                    | 117                   | 472                                 |
| BRITISH COLUMBIA |  |                           |                           |                           |                       |                                     |
|                  |  |                           | \$                        | \$                        | \$                    | \$                                  |
|                  | Under \$ 1,000.....                            | 1,215                     | 479                       | 69                        | —                     | —                                   |
| \$               | 1,000 under 2,000.....                         | 671                       | 974                       | 153                       | —                     | —                                   |
|                  | 2,000 under 3,000.....                         | 506                       | 1,235                     | 216                       | —                     | —                                   |
|                  | 3,000 under 4,000.....                         | 446                       | 1,545                     | 276                       | —                     | —                                   |
|                  | 4,000 under 5,000.....                         | 282                       | 1,253                     | 225                       | —                     | —                                   |
|                  | 5,000 under 10,000.....                        | 885                       | 6,290                     | 1,236                     | 1                     | 2                                   |
|                  | 10,000 under 15,000.....                       | 462                       | 5,658                     | 1,140                     | 2                     | 5                                   |
|                  | 15,000 under 20,000.....                       | 463                       | 8,229                     | 1,672                     | —                     | 3                                   |
|                  | 20,000 under 25,000.....                       | 194                       | 4,254                     | 930                       | 2                     | —                                   |
|                  | 25,000 under 50,000.....                       | 283                       | 9,780                     | 3,051                     | 1                     | 3                                   |
|                  | 50,000 under 100,000.....                      | 161                       | 11,336                    | 4,424                     | 11                    | 8                                   |
|                  | 100,000 under 250,000.....                     | 130                       | 20,076                    | 8,737                     | 3                     | 29                                  |
|                  | 250,000 under 500,000.....                     | 51                        | 18,047                    | 8,121                     | 20                    | 73                                  |
|                  | 500,000 under 1,000,000.....                   | 30                        | 22,137                    | 10,348                    | —                     | 3                                   |
|                  | 1,000,000 under 5,000,000.....                 | 16                        | 36,841                    | 16,730                    | —                     | 3                                   |
|                  | 5,000,000 and over.....                        | 5                         | 71,525                    | 34,384                    | 633                   | 19                                  |
|                  | Total.....                                     | 5,800                     | 219,659                   | 91,712                    | 673                   | 148                                 |
|                  | Agriculture, Fishing and Forestry.....         | 322                       | 7,922                     | 2,650                     | 1                     | —                                   |
|                  | Mining.....                                    | 48                        | 25,972                    | 11,750                    | 633                   | 28                                  |
|                  | Manufacturing.....                             | 1,190                     | 109,401                   | 48,809                    | 3                     | 13                                  |
|                  | Construction.....                              | 445                       | 8,644                     | 2,951                     | 1                     | —                                   |
|                  | Transportation, Storage and Communication..... | 402                       | 19,324                    | 8,486                     | 20                    | —                                   |
|                  | Public Utilities.....                          | 23                        | 3,427                     | 1,503                     | —                     | —                                   |
|                  | Wholesale Trade.....                           | 859                       | 16,888                    | 6,388                     | 12                    | 1                                   |
|                  | Retail Trade.....                              | 1,081                     | 14,553                    | 5,377                     | —                     | 77                                  |
|                  | Finance, Insurance and Real Estate.....        | 818                       | 8,183                     | 2,209                     | 1                     | 29                                  |
|                  | Service.....                                   | 612                       | 5,345                     | 1,589                     | 2                     | —                                   |
|                  | Total.....                                     | 5,800                     | 219,659                   | 91,712                    | 673                   | 148                                 |

\* Includes Old Age Security Tax.

**TABLE 5 — (Concluded)**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Income Classes and Industrial Divisions**

**1954 TAXATION YEAR**  
(All money figures in thousands of dollars)

|  |                                | Number<br>of<br>Companies | Current<br>Year<br>Profit | Total<br>Tax<br>Declared* | Provincial<br>Credits | Foreign and<br>Other Tax<br>Credits |
|--|--------------------------------|---------------------------|---------------------------|---------------------------|-----------------------|-------------------------------------|
| CANADA   |                                |                           |                           |                           |                       |                                     |
|  |                                |                           | \$                        | \$                        | \$                    | \$                                  |
|  | Under \$ 1,000.....            | 5,389                     | 2,300                     | 330                       | 22                    | 1                                   |
| \$   | 1,000 under 2,000.....         | 3,466                     | 5,051                     | 781                       | 77                    | 3                                   |
|  | 2,000 under 3,000.....         | 2,658                     | 6,499                     | 1,089                     | 91                    | 3                                   |
|  | 3,000 under 4,000.....         | 2,178                     | 7,559                     | 1,307                     | 109                   | 7                                   |
|  | 4,000 under 5,000.....         | 1,750                     | 7,814                     | 1,356                     | 124                   | 6                                   |
|  | 5,000 under 10,000.....        | 5,649                     | 40,687                    | 7,474                     | 645                   | 20                                  |
|  | 10,000 under 15,000.....       | 3,415                     | 41,912                    | 7,877                     | 658                   | 12                                  |
|  | 15,000 under 20,000.....       | 3,316                     | 58,871                    | 11,285                    | 951                   | 17                                  |
|  | 20,000 under 25,000.....       | 1,664                     | 36,582                    | 7,903                     | 621                   | 46                                  |
|  | 25,000 under 50,000.....       | 2,690                     | 94,902                    | 29,187                    | 1,588                 | 98                                  |
|  | 50,000 under 100,000.....      | 1,696                     | 119,165                   | 45,467                    | 1,997                 | 152                                 |
|  | 100,000 under 250,000.....     | 1,323                     | 208,329                   | 88,598                    | 3,514                 | 130                                 |
|  | 250,000 under 500,000.....     | 562                       | 194,092                   | 86,164                    | 2,988                 | 530                                 |
|  | 500,000 under 1,000,000.....   | 308                       | 215,839                   | 98,209                    | 3,640                 | 536                                 |
|  | 1,000,000 under 5,000,000..... | 265                       | 554,477                   | 254,407                   | 10,739                | 3,185                               |
|  | 5,000,000 and over.....        | 64                        | 804,439                   | 368,923                   | 19,138                | 2,847                               |
| Total.....                                     |                                | 36,393                    | 2,398,518                 | 1,010,357                 | 46,900                | 7,593                               |
| Agriculture, Fishing and Forestry.....         |                                | 631                       | 12,315                    | 3,994                     | 50                    | —                                   |
| Mining.....                                    |                                | 513                       | 146,729                   | 63,916                    | 2,198                 | 337                                 |
| Manufacturing.....                             |                                | 9,117                     | 1,233,396                 | 543,088                   | 28,395                | 774                                 |
| Construction.....                              |                                | 3,155                     | 104,003                   | 38,839                    | 1,412                 | 5                                   |
| Transportation, Storage and Communication..... |                                | 1,733                     | 146,194                   | 63,696                    | 2,190                 | 651                                 |
| Public Utilities.....                          |                                | 147                       | 50,406                    | 20,959                    | 1,725                 | 292                                 |
| Wholesale Trade.....                           |                                | 6,231                     | 174,781                   | 64,800                    | 3,194                 | 734                                 |
| Retail Trade.....                              |                                | 6,439                     | 158,689                   | 61,977                    | 2,250                 | 77                                  |
| Finance, Insurance and Real Estate.....        |                                | 5,055                     | 311,707                   | 128,057                   | 4,429                 | 4,665                               |
| Service.....                                   |                                | 3,372                     | 60,298                    | 21,031                    | 1,057                 | 58                                  |
| Total.....                                     |                                | 36,393                    | 2,398,518                 | 1,010,357                 | 46,900                | 7,593                               |

\* Includes Old Age Security Tax.



**TABLE 6**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|    |   | Industrial Division: AGRICULTURE |                        |  |                        |  |                        |                                   |                                 |
|----|---|----------------------------------|------------------------|--|------------------------|--|------------------------|-----------------------------------|---------------------------------|
|    |   | General<br>Agriculture           |                        | Livestock,<br>Poultry and<br>Fur Farming |                        | Nurseries,<br>Greenhouses,<br>Services |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies |
|    |   | Profit<br>Com-<br>panies         | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                 | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies |                                   |                                 |
| 1  | Number of Companies .....                 | 81                               | 103                    | 107                                      | 116                    | 98                                     | 46                     | 286                               | 265                             |
|    | <b>Assets</b>                             |                                  |                        |  |                        |  |                        |                                   |                                 |
| 2  | Cash .....                                | \$ 921                           | \$ 376                 | \$ 720                                   | \$ 1,013               | \$ 873                                 | \$ 122                 | \$ 2,514                          | \$ 1,511                        |
| 3  | Government Securities .....               | 476                              | 378                    | 764                                      | 69                     | 697                                    | 37                     | 1,937                             | 484                             |
| 4  | Other Securities .....                    | 1,402                            | 2,864                  | 2,992                                    | 9,589                  | 428                                    | 157                    | 4,822                             | 12,610                          |
| 5  | Receivables .....                         | 925                              | 727                    | 1,114                                    | 555                    | 2,172                                  | 475                    | 4,211                             | 1,757                           |
| 6  | Inventories .....                         | 1,339                            | 1,510                  | 5,264                                    | 4,767                  | 1,673                                  | 280                    | 8,276                             | 6,557                           |
| 7  | Land .....                                | 3,937                            | 4,097                  | 3,412                                    | 3,309                  | 1,005                                  | 467                    | 8,354                             | 7,873                           |
| 8  | Buildings and Equipment .....             | 6,707                            | 7,951                  | 7,317                                    | 7,886                  | 9,633                                  | 2,775                  | 23,657                            | 18,612                          |
| 9  | Investment in Affiliated Companies .....  | 1,439                            | 186                    | 3,064                                    | 1,704                  | 64                                     | 3                      | 4,567                             | 1,893                           |
| 10 | Other Assets .....                        | 454                              | 529                    | 596                                      | 404                    | 771                                    | 262                    | 1,821                             | 1,195                           |
| 11 | Total .....                               | 17,600                           | 18,618                 | 25,243                                   | 29,296                 | 17,316                                 | 4,578                  | 60,159                            | 52,492                          |
|    | <b>Liabilities and Capital</b>            |                                  |                        |  |                        |  |                        |                                   |                                 |
| 12 | Bank Loans .....                          | 933                              | 920                    | 2,155                                    | 4,046                  | 1,072                                  | 297                    | 4,160                             | 5,263                           |
| 13 | Payables .....                            | 1,089                            | 1,610                  | 1,274                                    | 1,686                  | 1,467                                  | 474                    | 3,830                             | 3,770                           |
| 14 | Tax Liabilities .....                     | 231                              | 20                     | 119                                      | 6                      | 204                                    | 5                      | 554                               | 31                              |
| 15 | Other Liabilities .....                   | 1,386                            | 4,442                  | 3,288                                    | 6,655                  | 803                                    | 803                    | 5,477                             | 11,900                          |
| 16 | Funded Debt .....                         | 783                              | 1,112                  | 956                                      | 2,688                  | 398                                    | 545                    | 2,137                             | 4,345                           |
| 17 | Liability Reserves .....                  | 14                               | —                      | 17                                       | —                      | 120                                    | —                      | 151                               | —                               |
| 18 | Depreciation and Depletion Reserves ..... | 2,780                            | 2,116                  | 3,024                                    | 1,737                  | 5,060                                  | 957                    | 10,864                            | 4,810                           |
| 19 | Capital Stock .....                       | 4,627                            | 7,851                  | 11,069                                   | 14,325                 | 4,044                                  | 1,144                  | 19,740                            | 23,320                          |
| 20 | Surplus .....                             | 5,995                            | 1,711                  | 4,273                                    | 1,662                  | 4,184                                  | 590                    | 14,452                            | 3,963                           |
| 21 | Less <i>Deficit</i> .....                 | <b>238</b>                       | <b>1,164</b>           | <b>932</b>                               | <b>3,509</b>           | <b>36</b>                              | <b>237</b>             | <b>1,206</b>                      | <b>4,910</b>                    |
| 22 | Total .....                               | 17,600                           | 18,618                 | 25,243                                   | 29,296                 | 17,316                                 | 4,578                  | 60,159                            | 52,492                          |
| 23 | Gross Sales or Revenue .....              | 9,939                            | 5,372                  | 11,394                                   | 9,427                  | 18,378                                 | 4,307                  | 39,711                            | 19,106                          |
| 24 | Current Year Profit or <i>Loss</i> .....  | 669                              | <b>759</b>             | 966                                      | <b>1,430</b>           | 871                                    | <b>204</b>             | 2,506                             | <b>2,393</b>                    |
|    | <b>Selected Revenues and Charges</b>      |                                  |                        |  |                        |  |                        |                                   |                                 |
| 25 | Rents Received .....                      | 65                               | 46                     | 38                                       | 34                     | 63                                     | 19                     | 166                               | 99                              |
| 26 | Bond Interest Received .....              | 11                               | 3                      | 15                                       | 3                      | 18                                     | 1                      | 44                                | 7                               |
| 27 | Mortgage Interest Received .....          | 1                                | 8                      | 1  | —                      | 10                                     | 1                      | 12                                | 9                               |
| 28 | Foreign Dividends Received .....          | —                                | 4                      | 2  | —                      | —                                      | —                      | 2                                 | 4                               |
| 29 | Canadian Dividends Received .....         | 33                               | 141                    | 8  | 246                    | —                                      | 3                      | 41                                | 390                             |
| 30 | Rents Paid .....                          | 45                               | 37                     | 52                                       | 39                     | 89                                     | 43                     | 186                               | 119                             |
| 31 | Bond Interest Paid .....                  | 5                                | 3                      | 5  | 15                     | 2                                      | —                      | 12                                | 18                              |
| 32 | Mortgage Interest Paid .....              | 9                                | 15                     | 28                                       | 12                     | 7                                      | 7                      | 44                                | 34                              |
| 33 | Charitable Donations .....                | 11                               | 3                      | 13                                       | —                      | 5                                      | —                      | 29                                | 3                               |
| 34 | Pension Contributions .....               | —                                | 1                      | 4  | —                      | 13                                     | 4                      | 17                                | 5                               |
| 35 | Group Insurance Contributions .....       | 1                                | 1                      | 3  | 2                      | 27                                     | 5                      | 31                                | 8                               |
| 36 | Capital Cost Allowance .....              | 551                              | 409                    | 435                                      | 274                    | 551                                    | 189                    | 1,537                             | 872                             |
| 37 | Depletion Charged .....                   | 3                                | —                      | —  | —                      | —                                      | —                      | 3                                 | —                               |
| 38 | Write-off Mine and Oil Development .....  | —                                | —                      | —  | —                      | —                                      | —                      | —                                 | —                               |
| 39 | Cash Dividends Charged .....              | 94                               | 70                     | 25                                       | —                      | 197                                    | 2                      | 316                               | 72                              |
| 40 | Stock Dividends Charged .....             | —                                | —                      | —  | —                      | —                                      | —                      | —                                 | —                               |
| 41 | Capital Expenditures .....                | 809                              | 631                    | 721                                      | 909                    | 942                                    | 610                    | 2,472                             | 2,150                           |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                | Industrial Division:<br>FORESTRY |                        |                                | Industrial Division:<br>FISHING |                        |                                | Industrial Division:<br>MINING, QUARRYING and OIL WELLS |                        |                          |                        |    |
|--------------------------------|----------------------------------|------------------------|--------------------------------|---------------------------------|------------------------|--------------------------------|---|------------------------|--------------------------|------------------------|----|
| Total<br>All<br>Com-<br>panies | Profit<br>Com-<br>panies         | Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Gold Mining   |                        | Other Metal<br>Mining    |                        |    |
|                                |                                  |                        |                                |                                 |                        |                                | Profit<br>Com-<br>panies                                | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |    |
| 551                            | 311                              | 172                    | 483                            | 29                              | 19                     | 48                             | 32  | 130                    | 62                       | 166                    | 1  |
| \$ 4,025                       | \$ 8,651                         | \$ 1,059               | \$ 9,710                       | \$ 237                          | \$ 140                 | \$ 377                         | \$ 24,256   | \$ 14,397              | \$ 85,648                | \$ 14,438              | 2  |
| 2,421                          | 947                              | 56                     | 1,003                          | 28                              | 21                     | 49                             | 15,850  | 6,646                  | 51,834                   | 4,908                  | 3  |
| 17,432                         | 3,474                            | 481                    | 3,955                          | 189                             | 73                     | 262                            | 37,402  | 20,608                 | 40,345                   | 22,602                 | 4  |
| 5,968                          | 12,150                           | 3,302                  | 15,452                         | 244                             | 249                    | 493                            | 7,295   | 4,355                  | 40,636                   | 8,725                  | 5  |
| 14,833                         | 20,896                           | 6,925                  | 27,821                         | 272                             | 171                    | 443                            | 14,221  | 5,602                  | 136,933                  | 24,324                 | 6  |
| 16,227                         | 30,470                           | 10,103                 | 40,573                         | 21                              | —                      | 21                             | 51,598  | 66,338                 | 132,640                  | 59,177                 | 7  |
| 42,269                         | 48,641                           | 21,779                 | 70,420                         | 1,694                           | 2,708                  | 4,402                          | 101,483   | 62,689                 | 556,589                  | 221,354                | 8  |
| 6,460                          | 10,296                           | 1,445                  | 11,741                         | 112                             | 663                    | 775                            | 21,736  | 32,183                 | 181,458                  | 190,591                | 9  |
| 3,016                          | 4,127                            | 1,521                  | 5,648                          | 259                             | 49                     | 308                            | 9,202   | 34,861                 | 35,101                   | 101,625                | 10 |
| 112,651                        | 139,652                          | 46,671                 | 186,323                        | 3,056                           | 4,074                  | 7,130                          | 283,043   | 247,679                | 1,261,184                | 647,744                | 11 |
| 9,423                          | 5,981                            | 2,487                  | 8,468                          | 187                             | 280                    | 467                            | 450   | 2,730                  | 11,036                   | 2,399                  | 12 |
| 7,600                          | 10,572                           | 4,997                  | 15,569                         | 329                             | 525                    | 854                            | 10,593  | 4,873                  | 49,622                   | 19,023                 | 13 |
| 585                            | 2,915                            | 70                     | 2,985                          | 13                              | —                      | 13                             | 3,170   | 190                    | 39,517                   | 349                    | 14 |
| 17,377                         | 18,146                           | 10,736                 | 28,882                         | 541                             | 552                    | 1,093                          | 227   | 14,912                 | 21,034                   | 48,231                 | 15 |
| 6,482                          | 5,909                            | 3,896                  | 9,805                          | 29                              | —                      | 29                             | 1,034   | 8,673                  | 52,251                   | 238,456                | 16 |
| 151                            | 41                               | 220                    | 261                            | —                               | —                      | —                              | 28  | 59                     | 13,473                   | —                      | 17 |
| 15,674                         | 40,242                           | 16,954                 | 57,196                         | 839                             | 708                    | 1,547                          | 83,372  | 46,960                 | 354,535                  | 32,089                 | 18 |
| 43,060                         | 18,401                           | 4,750                  | 23,151                         | 613                             | 2,023                  | 2,636                          | 89,261  | 159,318                | 212,929                  | 236,103                | 19 |
| 18,415                         | 39,425                           | 4,599                  | 44,024                         | 597                             | 152                    | 749                            | 95,270  | 28,588                 | 509,181                  | 77,060                 | 20 |
| 6,116                          | 1,980                            | 2,038                  | 4,018                          | 92                              | 166                    | 258                            | 362   | 18,624                 | 2,394                    | 5,966                  | 21 |
| 112,651                        | 139,652                          | 46,671                 | 186,323                        | 3,056                           | 4,074                  | 7,130                          | 283,043   | 247,679                | 1,261,184                | 647,744                | 22 |
| 58,817                         | 129,303                          | 26,594                 | 155,897                        | 2,749                           | 2,206                  | 4,955                          | 113,968   | 42,903                 | 577,667                  | 73,800                 | 23 |
| 113                            | 9,577                            | 1,421                  | 8,156                          | 206                             | 55                     | 151                            | 10,137  | 2,376                  | 93,028                   | 543                    | 24 |
| 265                            | 94                               | 36                     | 130                            | 2                               | 3                      | 5                              | 121   | 74                     | 212                      | 2                      | 25 |
| 51                             | 14                               | —                      | 14                             | 1                               | —                      | 1                              | 1,056   | 185                    | 1,360                    | 190                    | 26 |
| 21                             | 2                                | —                      | 2                              | —                               | —                      | —                              | 2   | 4                      | 35                       | —                      | 27 |
| 6                              | 1                                | —                      | 1                              | —                               | —                      | —                              | 1,685   | 7                      | 485                      | 3                      | 28 |
| 431                            | 188                              | —                      | 188                            | 13                              | 1                      | 14                             | 2,984   | 3,231                  | 22,370                   | 3,157                  | 29 |
| 305                            | 226                              | 42                     | 268                            | 15                              | 6                      | 21                             | 24  | 110                    | 306                      | 178                    | 30 |
| 30                             | 56                               | 85                     | 141                            | —                               | —                      | —                              | 67  | 274                    | 950                      | 6,024                  | 31 |
| 78                             | 31                               | 1                      | 32                             | —                               | —                      | —                              | —   | 13                     | —                        | 2                      | 32 |
| 32                             | 28                               | 5                      | 33                             | 1                               | —                      | 1                              | 52  | 10                     | 929                      | 63                     | 33 |
| 22                             | 101                              | 5                      | 106                            | —                               | 1                      | 1                              | 81  | 74                     | 5,549                    | 51                     | 34 |
| 39                             | 38                               | 6                      | 44                             | —                               | —                      | —                              | 230   | 14                     | 76                       | 16                     | 35 |
| 2,409                          | 5,913                            | 2,123                  | 8,036                          | 81                              | 157                    | 238                            | 6,671   | 1,894                  | 62,378                   | 9,524                  | 36 |
| 3                              | 863                              | 596                    | 1,459                          | —                               | —                      | —                              | 11,436  | 3,576                  | 41,786                   | 81                     | 37 |
| —                              | —                                | —                      | —                              | —                               | —                      | —                              | 1,651   | 1,599                  | 2,547                    | 18,189                 | 38 |
| 388                            | 289                              | 18                     | 307                            | 45                              | 14                     | 59                             | 19,830  | 2,223                  | 93,867                   | 4,206                  | 39 |
| —                              | 87                               | —                      | 87                             | —                               | —                      | —                              | —   | —                      | —                        | —                      | 40 |
| 4,622                          | 6,736                            | 2,495                  | 9,231                          | 105                             | 353                    | 458                            | 17,445  | 8,444                  | 35,677                   | 70,486                 | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |   | Industrial Division: MINING, QUARRYING AND OIL WELLS—(Continued) |                |                     |                |                  |                |                  |                |
|--------------------------------------|---|--|----------------|---------------------|----------------|------------------|----------------|------------------|----------------|
|                                      |   | Coal Mining  |                | Oil and Natural Gas |                | Non-Metal Mining |                | Quarries         |                |
|                                      |   | Profit Companies   | Loss Companies | Profit Companies    | Loss Companies | Profit Companies | Loss Companies | Profit Companies | Loss Companies |
| 1                                    | Number of Companies .....                 | 35   | 41             | 192                 | 480            | 31               | 25             | 124              | 43             |
| <b>Assets</b>                        |   |  |                |                     |                |                  |                |                  |                |
| 2                                    | Cash .....                                | \$ 3,305   | \$ 1,890       | \$ 8,346            | \$ 29,962      | \$ 7,671         | \$ 1,746       | \$ 2,521         | \$ 131         |
| 3                                    | Government Securities .....               | 3,597  | 1,452          | 1,688               | 13,422         | 6,650            | 28             | 499              | 2              |
| 4                                    | Other Securities .....                    | 2,471  | 116            | 11,624              | 80,988         | 7,840            | 272            | 1,153            | 91             |
| 5                                    | Receivables .....                         | 9,261  | 1,867          | 15,049              | 38,029         | 8,606            | 871            | 5,190            | 784            |
| 6                                    | Inventories .....                         | 9,284  | 1,517          | 5,923               | 21,024         | 11,339           | 2,828          | 1,670            | 371            |
| 7                                    | Land .....                                | 25,676   | 13,339         | 71,174              | 237,547        | 23,365           | 8,690          | 3,331            | 1,127          |
| 8                                    | Buildings and Equipment .....             | 70,607   | 33,080         | 101,532             | 188,800        | 83,567           | 25,223         | 26,422           | 6,987          |
| 9                                    | Investment in Affiliated Companies .....  | 7,002  | 2,626          | 16,575              | 125,084        | 45,487           | 36             | 1,819            | 36             |
| 10                                   | Other Assets .....                        | 2,022  | 2,333          | 21,940              | 175,764        | 5,651            | 6,448          | 1,466            | 277            |
| 11                                   | Total .....                               | 133,225  | 58,220         | 253,851             | 910,620        | 200,176          | 46,142         | 44,071           | 9,806          |
| <b>Liabilities and Capital</b>       |   |  |                |                     |                |                  |                |                  |                |
| 12                                   | Bank Loans .....                          | 7,032  | 1,280          | 2,681               | 42,149         | 1,251            | 1,259          | 2,284            | 1,070          |
| 13                                   | Payables .....                            | 7,105  | 3,472          | 10,885              | 44,889         | 6,623            | 1,612          | 3,579            | 1,515          |
| 14                                   | Tax Liabilities .....                     | 946  | 39             | 5,681               | 676            | 5,295            | 125            | 1,370            | 24             |
| 15                                   | Other Liabilities .....                   | 6,882  | 4,831          | 17,593              | 241,999        | 10,249           | 7,569          | 2,281            | 1,344          |
| 16                                   | Funded Debt .....                         | 9,236  | 10,075         | 35,106              | 77,760         | 1,580            | 2,453          | 1,201            | 1,312          |
| 17                                   | Liability Reserves .....                  | 779  | 6              | 2                   | 787            | 671              | —              | —                | —              |
| 18                                   | Depreciation and Depletion Reserves ..... | 56,975   | 20,952         | 49,639              | 91,642         | 61,318           | 2,717          | 16,231           | 2,786          |
| 19                                   | Capital Stock .....                       | 31,865   | 19,658         | 99,566              | 508,849        | 21,312           | 25,124         | 8,213            | 1,703          |
| 20                                   | Surplus .....                             | 14,594   | 4,703          | 41,592              | 106,814        | 92,173           | 6,758          | 9,250            | 771            |
| 21                                   | Less <i>Deficit</i> .....                 | <b>2,189</b>   | <b>6,796</b>   | <b>8,894</b>        | <b>204,945</b> | <b>296</b>       | <b>1,475</b>   | <b>338</b>       | <b>719</b>     |
| 22                                   | Total .....                               | 133,225  | 58,220         | 253,851             | 910,620        | 200,176          | 46,142         | 44,071           | 9,806          |
| 23                                   | Gross Sales or Revenue .....              | 73,759   | 28,953         | 103,167             | 194,584        | 111,929          | 7,025          | 37,857           | 5,775          |
| 24                                   | Current Year Profit or <i>Loss</i> .....  | 3,718  | <b>589</b>     | 15,146              | <b>19,433</b>  | 17,336           | <b>179</b>     | 5,188            | <b>462</b>     |
| <b>Selected Revenues and Charges</b> |   |  |                |                     |                |                  |                |                  |                |
| 25                                   | Rents Received .....                      | 52   | 95             | 76                  | 253            | 92               | 30             | 30               | 4              |
| 26                                   | Bond Interest Received .....              | 90   | 30             | 109                 | 378            | 244              | —              | 12               | —              |
| 27                                   | Mortgage Interest Received .....          | —  | —              | 23                  | 29             | —                | —              | —                | —              |
| 28                                   | Foreign Dividends Received .....          | —  | —              | 17                  | 3              | —                | 980            | 1                | —              |
| 29                                   | Canadian Dividends Received .....         | 115  | 20             | 1,195               | 3,073          | 26               | —              | 39               | —              |
| 30                                   | Rents Paid .....                          | 28   | 22             | 505                 | 1,473          | 148              | 32             | 147              | 12             |
| 31                                   | Bond Interest Paid .....                  | 193  | 423            | 982                 | 2,571          | 44               | 34             | 12               | 7              |
| 32                                   | Mortgage Interest Paid .....              | —  | —              | —                   | 72             | —                | 9              | 16               | 1              |
| 33                                   | Charitable Donations .....                | 9  | 1              | 51                  | 34             | 174              | —              | 20               | 1              |
| 34                                   | Pension Contributions .....               | 818  | 144            | 205                 | 177            | 779              | 12             | 49               | —              |
| 35                                   | Group Insurance Contributions .....       | 13   | 7              | 46                  | 63             | 196              | 3              | 21               | —              |
| 36                                   | Capital Cost Allowance .....              | 1,853  | 1,325          | 8,358               | 14,262         | 12,368           | 219            | 3,186            | 758            |
| 37                                   | Depletion Charged .....                   | 945  | 211            | 1,781               | 2,822          | 6,704            | 25             | 111              | 21             |
| 38                                   | Write-off Mine and Oil Development .....  | 3  | 55             | 5,398               | 34,665         | 321              | 499            | —                | —              |
| 39                                   | Cash Dividends Charged .....              | 537  | 76             | 3,779               | 2,139          | 15,328           | —              | 643              | —              |
| 40                                   | Stock Dividends Charged .....             | 23   | —              | 10                  | —              | —                | —              | 14               | —              |
| 41                                   | Capital Expenditures .....                | 3,236  | 1,210          | 36,507              | 121,007        | 19,438           | 1,702          | 5,014            | 1,921          |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

| Industrial Division: MINING, QUARRYING AND OIL WELLS—(Concluded) |                        |                                |                        |                                   |                                 |                                | Industrial Division: MANUFACTURING |                        |                          |                        |    |
|--|------------------------|--------------------------------|------------------------|-----------------------------------|---------------------------------|--------------------------------|------------------------------------|------------------------|--------------------------|------------------------|----|
| Mining<br>Unclassified   |                        | Mineral and<br>Oil Prospecting |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Slaughtering and<br>Meat Packing   |                        | Dairy Products           |                        |    |
| Profit<br>Com-<br>panies   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies       | Loss<br>Com-<br>panies |                                   |                                 |                                | Profit<br>Com-<br>panies           | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |    |
| 2  | 164                    | 25                             | 30                     | 503                               | 1,079                           | 1,582                          | 100                                | 36                     | 128                      | 58                     | 1  |
| \$ 39  | \$ 9,185               | \$ 982                         | \$ 5,359               | \$ 132,768                        | \$ 77,108                       | \$ 209,876                     | \$ 4,845                           | \$ 540                 | \$ 9,311                 | \$ 217                 | 2  |
| —  | 141                    | 87                             | —                      | 80,205                            | 26,599                          | 106,804                        | 948                                | 54                     | 143                      | 21                     | 3  |
| 441  | 12,132                 | 32                             | 10,026                 | 101,308                           | 146,835                         | 248,143                        | 912                                | 218                    | 1,042                    | 44                     | 4  |
| 37   | 1,318                  | 1,678                          | 3,373                  | 87,752                            | 59,322                          | 147,074                        | 31,586                             | 2,726                  | 7,976                    | 712                    | 5  |
| —  | 872                    | 23                             | 3,501                  | 179,393                           | 60,039                          | 239,432                        | 66,374                             | 2,857                  | 21,644                   | 1,016                  | 6  |
| —  | 89,575                 | 33                             | 17,229                 | 307,817                           | 493,022                         | 800,839                        | 2,023                              | 105                    | 1,350                    | 66                     | 7  |
| 10   | 7,454                  | 3,616                          | 21,056                 | 943,826                           | 566,643                         | 1,510,469                      | 113,259                            | 6,333                  | 48,636                   | 5,342                  | 8  |
| 279  | 2,293                  | 290                            | 3,176                  | 274,646                           | 356,025                         | 630,671                        | 11,255                             | 14                     | 2,399                    | 11                     | 9  |
| —  | 36,379                 | 134                            | 61,475                 | 75,516                            | 419,162                         | 494,678                        | 4,104                              | 492                    | 1,592                    | 204                    | 10 |
| 806  | 159,349                | 6,875                          | 125,195                | 2,183,231                         | 2,204,755                       | 4,387,986                      | 235,306                            | 13,339                 | 94,093                   | 7,633                  | 11 |
| 11   | 767                    | 126                            | 1,547                  | 24,871                            | 53,201                          | 78,072                         | 26,105                             | 2,314                  | 2,332                    | 677                    | 12 |
| 417  | 2,323                  | 715                            | 4,449                  | 89,539                            | 82,156                          | 171,695                        | 21,782                             | 1,232                  | 8,065                    | 857                    | 13 |
| 2  | 4                      | 172                            | 47                     | 56,153                            | 1,454                           | 57,607                         | 6,868                              | 3                      | 2,136                    | 5                      | 14 |
| 417  | 5,655                  | 685                            | 67,258                 | 59,368                            | 391,799                         | 451,167                        | 3,529                              | 398                    | 11,150                   | 447                    | 15 |
| —  | 671                    | 368                            | 25                     | 100,776                           | 339,425                         | 440,201                        | 8,491                              | 474                    | 2,362                    | 773                    | 16 |
| 1  | 38                     | —                              | —                      | 14,954                            | 890                             | 15,844                         | 3                                  | 3                      | 794                      | —                      | 17 |
| 5  | 325                    | 1,933                          | 10,177                 | 624,008                           | 207,648                         | 831,656                        | 67,496                             | 3,248                  | 24,497                   | 2,122                  | 18 |
| 10   | 146,557                | 437                            | 77,500                 | 463,593                           | 1,174,812                       | 1,638,405                      | 24,928                             | 3,245                  | 13,056                   | 1,969                  | 19 |
| 10   | 8,080                  | 2,443                          | 7,312                  | 764,513                           | 240,086                         | 1,004,599                      | 76,357                             | 2,656                  | 29,829                   | 1,177                  | 20 |
| 67   | 5,071                  | 4                              | 43,120                 | 14,544                            | 286,716                         | 301,260                        | 253                                | 234                    | 128                      | 394                    | 21 |
| 806  | 159,349                | 6,875                          | 125,195                | 2,183,231                         | 2,204,755                       | 4,387,986                      | 235,306                            | 13,339                 | 94,093                   | 7,633                  | 22 |
| 1,377  | 1,684                  | 11,353                         | 10,053                 | 1,031,077                         | 364,777                         | 1,395,854                      | 859,454                            | 38,868                 | 181,621                  | 16,772                 | 23 |
| 92   | 118                    | 1,189                          | 9,402                  | 145,834                           | 33,102                          | 112,732                        | 16,090                             | 713                    | 7,803                    | 284                    | 24 |
| 1  | 4                      | 1                              | 4                      | 585                               | 466                             | 1,051                          | 60                                 | 31                     | 63                       | 24                     | 25 |
| —  | 5                      | —                              | —                      | 2,871                             | 788                             | 3,659                          | 78                                 | 1                      | 22                       | —                      | 26 |
| —  | —                      | —                              | —                      | 60                                | 33                              | 93                             | —                                  | —                      | 14                       | —                      | 27 |
| —  | —                      | —                              | —                      | 2,188                             | 993                             | 3,181                          | 19                                 | —                      | —                        | —                      | 28 |
| —  | 53                     | 73                             | 233                    | 26,802                            | 9,767                           | 36,569                         | 394                                | —                      | 53                       | —                      | 29 |
| 3  | 68                     | 52                             | 133                    | 1,213                             | 2,028                           | 3,241                          | 265                                | 38                     | 426                      | 17                     | 30 |
| —  | 1                      | 10                             | —                      | 2,258                             | 9,334                           | 11,592                         | 270                                | 14                     | 32                       | 1                      | 31 |
| —  | —                      | —                              | —                      | 16                                | 97                              | 113                            | 27                                 | 9                      | 10                       | 1                      | 32 |
| —  | 1                      | —                              | 5                      | 1,235                             | 115                             | 1,350                          | 154                                | 6                      | 42                       | 1                      | 33 |
| —  | 2                      | 6                              | 7                      | 7,487                             | 467                             | 7,954                          | 2,027                              | —                      | 514                      | 2                      | 34 |
| —  | 1                      | 8                              | 3                      | 590                               | 107                             | 697                            | 308                                | 54                     | 37                       | 6                      | 35 |
| 2  | 47                     | 634                            | 1,385                  | 95,450                            | 29,414                          | 124,864                        | 6,897                              | 358                    | 3,865                    | 348                    | 36 |
| —  | —                      | —                              | 67                     | 62,763                            | 6,803                           | 69,566                         | —                                  | —                      | —                        | —                      | 37 |
| —  | 535                    | —                              | 4,886                  | 9,920                             | 60,428                          | 70,348                         | —                                  | —                      | —                        | —                      | 38 |
| —  | —                      | 182                            | —                      | 134,166                           | 8,644                           | 142,810                        | 4,454                              | 211                    | 1,322                    | 5                      | 39 |
| —  | —                      | —                              | —                      | 47                                | —                               | 47                             | —                                  | —                      | 1                        | —                      | 40 |
| —  | 12,107                 | 3,059                          | 17,009                 | 120,376                           | 233,886                         | 354,262                        | 9,010                              | 359                    | 6,964                    | 508                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: MANUFACTURING—(Continued) |                |  |                |                     |                |                  |                |
|--------------------------------------|--|--|----------------|--|----------------|---------------------|----------------|------------------|----------------|
|                                      |  | Canned and Cured Fish                          |                | Canned and Preserved Fruits and Vegetables |                | Grain Mill Products |                | Bakery Products  |                |
|                                      |  | Profit Companies                               | Loss Companies | Profit Companies                           | Loss Companies | Profit Companies    | Loss Companies | Profit Companies | Loss Companies |
| 1                                    | Number of Companies.....                 | 70   | 56             | 98   | 51             | 106                 | 41             | 190              | 78             |
| <b>Assets</b>                        |  |  |                |  |                |                     |                |                  |                |
| 2                                    | Cash.....                                | \$ 2,264                                       | \$ 426         | \$ 2,842                                   | \$ 187         | \$ 5,640            | \$ 277         | \$ 7,885         | \$ 611         |
| 3                                    | Government Securities.....               | 158  | 123            | 4,777                                      | 15             | 1,088               | 26             | 3,993            | 46             |
| 4                                    | Other Securities.....                    | 5,073  | 587            | 5,290                                      | 21             | 4,386               | 459            | 1,225            | 218            |
| 5                                    | Receivables.....                         | 10,773   | 2,976          | 14,645                                     | 819            | 44,324              | 1,097          | 11,491           | 1,496          |
| 6                                    | Inventories.....                         | 25,874   | 5,078          | 58,320                                     | 3,729          | 64,170              | 3,007          | 13,533           | 2,182          |
| 7                                    | Land.....                                | 868  | 474            | 1,229                                      | 148            | 5,909               | 389            | 3,059            | 587            |
| 8                                    | Buildings and Equipment.....             | 43,520   | 22,494         | 62,695                                     | 4,750          | 89,448              | 5,018          | 92,499           | 18,821         |
| 9                                    | Investment in Affiliated Companies.....  | 9,190  | 2,459          | 3,991                                      | 224            | 20,961              | 19             | 39,373           | 1,907          |
| 10                                   | Other Assets.....                        | 3,506  | 1,049          | 5,630                                      | 834            | 3,243               | 636            | 3,943            | 824            |
| 11                                   | Total.....                               | 101,226  | 35,666         | 159,419                                    | 10,727         | 239,169             | 10,928         | 177,001          | 26,692         |
| <b>Liabilities and Capital</b>       |  |  |                |  |                |                     |                |                  |                |
| 12                                   | Bank Loans.....                          | 11,948   | 5,535          | 10,796                                     | 2,454          | 37,217              | 1,658          | 3,452            | 1,292          |
| 13                                   | Payables.....                            | 8,128  | 3,252          | 10,359                                     | 1,477          | 16,576              | 944            | 14,493           | 2,858          |
| 14                                   | Tax Liabilities.....                     | 808  | 11             | 3,558                                      | 11             | 4,628               | 2              | 3,128            | 39             |
| 15                                   | Other Liabilities.....                   | 5,094  | 2,684          | 7,666                                      | 1,523          | 11,367              | 823            | 9,473            | 2,006          |
| 16                                   | Funded Debt.....                         | 12,652   | 5,808          | 11,447                                     | 1,100          | 18,247              | 1,596          | 17,202           | 4,332          |
| 17                                   | Liability Reserves.....                  | 192  | 1              | 17   | —              | 271                 | —              | 144              | —              |
| 18                                   | Depreciation and Depletion Reserves..... | 26,099   | 9,738          | 37,656                                     | 1,544          | 49,569              | 1,799          | 44,043           | 7,762          |
| 19                                   | Capital Stock.....                       | 14,204   | 8,653          | 30,220                                     | 2,288          | 43,895              | 3,593          | 43,308           | 4,975          |
| 20                                   | Surplus.....                             | 22,525   | 3,629          | 48,102                                     | 691            | 57,479              | 1,486          | 42,380           | 4,252          |
| 21                                   | Less <i>Deficit</i> .....                | <b>424</b>                                     | <b>3,645</b>   | <b>402</b>                                 | <b>361</b>     | <b>80</b>           | <b>973</b>     | <b>622</b>       | <b>824</b>     |
| 22                                   | Total.....                               | 101,226  | 35,666         | 159,419                                    | 10,727         | 239,169             | 10,928         | 177,001          | 26,692         |
| 23                                   | Gross Sales or Revenue.....              | 110,341  | 32,635         | 185,047                                    | 12,896         | 465,956             | 20,107         | 232,548          | 52,345         |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 4,013  | <b>1,509</b>   | 11,892                                     | <b>434</b>     | 15,135              | <b>643</b>     | 11,413           | <b>616</b>     |
| <b>Selected Revenues and Charges</b> |  |  |                |  |                |                     |                |                  |                |
| 25                                   | Rents Received.....                      | 150  | 49             | 16   | 6              | 289                 | 23             | 133              | 27             |
| 26                                   | Bond Interest Received.....              | 28   | 1              | —  | —              | 1                   | 2              | 13               | 1              |
| 27                                   | Mortgage Interest Received.....          | 2  | —              | 4  | —              | 16                  | —              | 11               | —              |
| 28                                   | Foreign Dividends Received.....          | 30   | —              | —  | —              | 4                   | —              | —                | 5              |
| 29                                   | Canadian Dividends Received.....         | 273  | 168            | 61   | —              | 1,429               | 1              | 961              | 68             |
| 30                                   | Rents Paid.....                          | 145  | 53             | 402  | 37             | 470                 | 20             | 1,799            | 729            |
| 31                                   | Bond Interest Paid.....                  | 292  | 97             | 333  | 9              | 701                 | —              | 489              | 140            |
| 32                                   | Mortgage Interest Paid.....              | 36   | 18             | 36   | 14             | 261                 | 10             | 78               | 13             |
| 33                                   | Charitable Donations.....                | 41   | 14             | 95   | —              | 111                 | 1              | 248              | 9              |
| 34                                   | Pension Contributions.....               | 44   | 13             | 509  | 6              | 1,007               | 5              | 1,021            | 106            |
| 35                                   | Group Insurance Contributions.....       | 31   | 15             | 57   | 7              | 108                 | 2              | 249              | 68             |
| 36                                   | Capital Cost Allowance.....              | 2,689  | 1,280          | 3,287                                      | 296            | 5,025               | 171            | 8,268            | 1,395          |
| 37                                   | Depletion Charged.....                   | —  | —              | —  | —              | —                   | —              | —                | 1              |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —              | —  | —              | —                   | —              | —                | —              |
| 39                                   | Cash Dividends Charged.....              | 779  | 2,263          | 1,149                                      | 8              | 7,546               | 38             | 2,944            | 167            |
| 40                                   | Stock Dividends Charged.....             | —  | —              | 5  | —              | 33                  | —              | —                | —              |
| 41                                   | Capital Expenditures.....                | 2,371  | 2,764          | 3,080                                      | 412            | 6,981               | 257            | 10,438           | 2,200          |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 6 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                     |                |                  |                |                     |                |                   |                |   |                |    |
|--|----------------|---------------------|----------------|------------------|----------------|---------------------|----------------|-------------------|----------------|---|----------------|----|
| Carbonated Beverages                           |                | Alcoholic Beverages |                | Confectionery    |                | Miscellaneous Foods |                | Group 1-Sub-Total |                | Tobacco and Tobacco Products<br>Group 2-Sub-Total |                |    |
| Profit Companies                               | Loss Companies | Profit Companies    | Loss Companies | Profit Companies | Loss Companies | Profit Companies    | Loss Companies | Profit Companies  | Loss Companies | Profit Companies                                  | Loss Companies |    |
| 159  | 54             | 83                  | 16             | 57               | 34             | 126                 | 43             | 1,117             | 467            | 18  | 6              | 1  |
| \$ 4,499                                       | \$ 213         | \$ 22,239           | \$ 297         | \$ 2,508         | \$ 218         | \$ 16,427           | \$ 101         | \$ 78,460         | \$ 3,087       | \$ 16,151   | \$ 14          | 2  |
| 1,056  | 12             | 9,463               | 7              | 468              | 58             | 9,277               | —              | 31,371            | 362            | 1,475   | —              | 3  |
| 2,076  | 139            | 11,791              | 127            | 1,565            | 268            | 11,691              | 106            | 45,051            | 2,187          | 8,868   | 17             | 4  |
| 5,086  | 478            | 28,634              | 1,180          | 10,320           | 546            | 25,588              | 1,073          | 190,423           | 13,103         | 22,924  | 62             | 5  |
| 9,357  | 1,118          | 138,980             | 8,199          | 16,237           | 970            | 64,585              | 2,965          | 479,074           | 31,121         | 56,629  | 110            | 6  |
| 2,071  | 103            | 8,349               | 74             | 990              | 205            | 4,151               | 71             | 29,999            | 2,222          | 811   | 17             | 7  |
| 44,564   | 4,247          | 219,643             | 8,419          | 34,281           | 4,901          | 116,357             | 2,648          | 864,902           | 82,973         | 31,038  | 403            | 8  |
| 9,445  | 976            | 61,241              | 1,463          | 7,378            | 1,706          | 27,118              | 108            | 192,351           | 8,887          | 79,660  | 25             | 9  |
| 3,595  | 1,161          | 12,743              | 1,390          | 2,589            | 308            | 33,65               | 269            | 44,310            | 7,167          | 40,804  | 39             | 10 |
| 81,749   | 8,447          | 513,083             | 21,156         | 76,336           | 9,180          | 278,559             | 7,341          | 1,955,941         | 151,109        | 258,360   | 687            | 11 |
| 1,470  | 1,065          | 4,061               | 5,832          | 5,535            | 891            | 11,394              | 1,223          | 114,310           | 22,941         | 22,224  | 76             | 12 |
| 4,736  | 963            | 18,945              | 620            | 5,315            | 832            | 14,596              | 2,171          | 122,995           | 15,206         | 17,520  | 194            | 13 |
| 3,696  | 87             | 25,617              | 115            | 2,234            | 49             | 7,574               | 31             | 60,247            | 353            | 20,155  | 12             | 14 |
| 6,898  | 1,033          | 101,310             | 6,374          | 4,919            | 1,151          | 11,458              | 1,087          | 172,864           | 17,526         | 17,893  | 36             | 15 |
| 2,432  | 685            | 21,949              | 1,651          | 1,422            | 290            | 14,363              | 668            | 110,567           | 17,377         | 23,422  | 90             | 16 |
| 1  | —              | 403                 | —              | 3                | —              | 557                 | —              | 2,385             | 4              | 3,424   | —              | 17 |
| 18,614   | 1,587          | 106,289             | 1,987          | 16,455           | 2,528          | 62,727              | 658            | 453,445           | 32,973         | 22,008  | 194            | 18 |
| 14,339   | 2,298          | 83,213              | 3,745          | 11,387           | 1,918          | 58,854              | 1,516          | 337,404           | 34,200         | 78,298  | 247            | 19 |
| 30,349   | 1,427          | 151,296             | 1,244          | 29,165           | 2,098          | 97,520              | 683            | 585,002           | 19,343         | 53,416  | 2              | 20 |
| 786  | 698            | —                   | 412            | 99               | 577            | 484                 | 696            | 3,278             | 8,814          | —   | 164            | 21 |
| 81,749   | 8,447          | 513,083             | 21,156         | 76,336           | 9,180          | 278,559             | 7,341          | 1,955,941         | 151,109        | 258,360   | 687            | 22 |
| 83,965   | 7,183          | 458,699             | 8,473          | 84,345           | 8,263          | 339,893             | 14,043         | 3,001,869         | 211,585        | 179,963   | 674            | 23 |
| 12,134   | 386            | 79,042              | 463            | 6,298            | 529            | 28,305              | 545            | 192,125           | 6,122          | 29,600  | 33             | 24 |
| 74   | 7              | 573                 | 4              | 118              | 21             | 143                 | 9              | 1,619             | 201            | 6   | 17             | 25 |
| 14   | —              | 355                 | —              | 32               | 3              | 193                 | —              | 736               | 8              | 43  | —              | 26 |
| —  | —              | 15                  | —              | —                | —              | —                   | 1              | 62                | 1              | —   | —              | 27 |
| 4  | —              | 18                  | —              | 2                | 1              | 70                  | —              | 147               | 6              | —   | —              | 28 |
| 11   | —              | 3,577               | —              | 216              | 4              | 2,290               | —              | 9,265             | 241            | 1,820   | —              | 29 |
| 384  | 81             | 589                 | 14             | 619              | 343            | 615                 | 90             | 5,714             | 1,422          | 136   | 1              | 30 |
| 52   | 7              | 898                 | 73             | 39               | —              | 245                 | 1              | 3,351             | 342            | 697   | —              | 31 |
| 21   | 7              | 10                  | 2              | 3                | 2              | 27                  | 2              | 509               | 78             | 11  | 1              | 32 |
| 42   | 3              | 1,124               | 1              | 79               | 1              | 378                 | 1              | 2,314             | 37             | 620   | —              | 33 |
| 483  | 5              | 2,308               | 24             | 209              | 4              | 700                 | 2              | 8,822             | 167            | 592   | —              | 34 |
| 104  | 2              | 131                 | 5              | 224              | 6              | 83                  | 6              | 1,332             | 171            | 175   | 1              | 35 |
| 3,666  | 238            | 13,151              | 440            | 2,301            | 201            | 6,388               | 255            | 55,537            | 4,982          | 2,028   | 13             | 36 |
| —  | —              | 2                   | —              | —                | —              | —                   | —              | 2                 | 1              | —   | —              | 37 |
| —  | —              | —                   | —              | —                | —              | —                   | —              | —                 | —              | —   | —              | 38 |
| 3,587  | 9              | 34,219              | —              | 1,225            | 3              | 6,636               | 2              | 63,861            | 2,706          | 6,814   | —              | 39 |
| 21   | —              | 272                 | —              | 6                | —              | —                   | —              | 338               | —              | 170   | —              | 40 |
| 6,869  | 405            | 24,930              | 293            | 4,046            | 634            | 6,683               | 304            | 81,372            | 8,136          | 3,511   | 21             | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1954 TAXATION YEAR — CANADA**  
(All money figures in thousands of dollars)

|    |  | Industrial Division: MANUFACTURING—(Continued) |                        |                          |                        |                           |                        |                          |                        |
|----|--|--|------------------------|--------------------------|------------------------|---------------------------|------------------------|--------------------------|------------------------|
|    |  | Rubber Products<br>Group 3—Sub-Total           |                        | Boots and Shoes          |                        | Other Leather<br>Products |                        | Group 4—Sub-Total        |                        |
|    |  | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1  | Number of Companies.....                 | 43   | 12                     | 145                      | 59                     | 119                       | 79                     | 264                      | 138                    |
|    | <b>Assets</b>                            |  |                        |                          |                        |                           |                        |                          |                        |
| 2  | Cash.....                                | \$ 5,156                                       | \$ 164                 | \$ 3,570                 | \$ 203                 | \$ 1,700                  | \$ 402                 | \$ 5,270                 | \$ 605                 |
| 3  | Government Securities.....               | 77   | 25                     | 1,121                    | 200                    | 462                       | 250                    | 1,583                    | 450                    |
| 4  | Other Securities.....                    | 1,353  | 399                    | 1,132                    | 194                    | 922                       | 1,900                  | 2,054                    | 2,094                  |
| 5  | Receivables.....                         | 31,951   | 5,234                  | 16,637                   | 2,931                  | 8,186                     | 3,734                  | 24,823                   | 6,665                  |
| 6  | Inventories.....                         | 61,155   | 10,052                 | 21,906                   | 5,456                  | 12,230                    | 9,681                  | 34,136                   | 15,137                 |
| 7  | Land.....                                | 3,070  | 378                    | 685                      | 233                    | 704                       | 491                    | 1,389                    | 724                    |
| 8  | Buildings and Equipment.....             | 112,533  | 18,300                 | 19,858                   | 5,883                  | 15,508                    | 9,249                  | 35,366                   | 15,132                 |
| 9  | Investment in Affiliated Companies.....  | 8,543  | 28                     | 3,843                    | 101                    | 3,894                     | 568                    | 7,737                    | 669                    |
| 10 | Other Assets.....                        | 2,753  | 1,270                  | 1,919                    | 709                    | 871                       | 454                    | 2,790                    | 1,163                  |
| 11 | Total.....                               | 226,591  | 35,850                 | 70,671                   | 15,910                 | 44,477                    | 26,729                 | 115,148                  | 42,639                 |
|    | <b>Liabilities and Capital</b>           |  |                        |                          |                        |                           |                        |                          |                        |
| 12 | Bank Loans.....                          | 2,820  | 4,267                  | 7,521                    | 3,478                  | 4,715                     | 3,626                  | 12,236                   | 7,104                  |
| 13 | Payables.....                            | 20,319   | 3,437                  | 8,910                    | 2,161                  | 3,985                     | 1,579                  | 12,895                   | 3,740                  |
| 14 | Tax Liabilities.....                     | 5,088  | 211                    | 1,531                    | 103                    | 770                       | 118                    | 2,301                    | 221                    |
| 15 | Other Liabilities.....                   | 28,960   | 6,026                  | 5,228                    | 780                    | 2,565                     | 1,434                  | 7,793                    | 2,214                  |
| 16 | Funded Debt.....                         | 10,035   | 3,000                  | 6,316                    | 1,251                  | 2,463                     | 684                    | 8,779                    | 1,935                  |
| 17 | Liability Reserves.....                  | 792  | —                      | 15                       | —                      | —                         | 9                      | 15                       | 9                      |
| 18 | Depreciation and Depletion Reserves..... | 70,488   | 7,743                  | 11,059                   | 2,753                  | 9,133                     | 5,192                  | 20,192                   | 7,945                  |
| 19 | Capital Stock.....                       | 37,852   | 6,957                  | 10,610                   | 4,296                  | 6,880                     | 10,652                 | 17,490                   | 14,948                 |
| 20 | Surplus.....                             | 50,320   | 4,973                  | 19,631                   | 2,329                  | 14,090                    | 4,474                  | 33,721                   | 6,803                  |
| 21 | Less <i>Deficit</i> .....                | <b>83</b>                                      | <b>764</b>             | <b>150</b>               | <b>1,241</b>           | <b>124</b>                | <b>1,039</b>           | <b>274</b>               | <b>2,280</b>           |
| 22 | Total.....                               | 226,591  | 35,850                 | 70,671                   | 15,910                 | 44,477                    | 26,729                 | 115,148                  | 42,639                 |
| 23 | Gross Sales or Revenue.....              | 244,630  | 30,346                 | 115,892                  | 19,806                 | 62,910                    | 27,124                 | 178,802                  | 46,930                 |
| 24 | Current Year Profit or <i>Loss</i> ..... | 16,172   | <b>891</b>             | 4,332                    | <b>1,106</b>           | 2,460                     | <b>1,529</b>           | 6,792                    | <b>2,635</b>           |
|    | <b>Selected Revenues and Charges</b>     |  |                        |                          |                        |                           |                        |                          |                        |
| 25 | Rents Received.....                      | 56   | 8                      | 196                      | 36                     | 80                        | 64                     | 276                      | 100                    |
| 26 | Bond Interest Received.....              | 2  | —                      | 32                       | 4                      | 17                        | 14                     | 49                       | 18                     |
| 27 | Mortgage Interest Received.....          | —  | 1                      | 1                        | —                      | 3                         | —                      | 4                        | —                      |
| 28 | Foreign Dividends Received.....          | —  | —                      | —                        | —                      | —                         | 11                     | —                        | 11                     |
| 29 | Canadian Dividends Received.....         | 84   | 13                     | 32                       | 6                      | 64                        | 73                     | 96                       | 79                     |
| 30 | Rents Paid.....                          | 1,186  | 73                     | 1,002                    | 102                    | 437                       | 156                    | 1,439                    | 258                    |
| 31 | Bond Interest Paid.....                  | 302  | 150                    | 230                      | 15                     | 67                        | 4                      | 297                      | 19                     |
| 32 | Mortgage Interest Paid.....              | 10   | —                      | 13                       | 5                      | 10                        | 6                      | 23                       | 11                     |
| 33 | Charitable Donations.....                | 134  | 11                     | 73                       | 7                      | 35                        | 7                      | 108                      | 14                     |
| 34 | Pension Contributions.....               | 169  | 22                     | 114                      | 31                     | 91                        | 37                     | 205                      | 68                     |
| 35 | Group Insurance Contributions.....       | 143  | 39                     | 147                      | 41                     | 62                        | 69                     | 209                      | 110                    |
| 36 | Capital Cost Allowance.....              | 8,658  | 1,233                  | 1,116                    | 139                    | 960                       | 248                    | 2,076                    | 387                    |
| 37 | Depletion Charged.....                   | —  | —                      | —                        | —                      | —                         | —                      | —                        | —                      |
| 38 | Write-off Mine and Oil Development.....  | —  | —                      | —                        | —                      | —                         | —                      | —                        | —                      |
| 39 | Cash Dividends Charged.....              | 4,984  | —                      | 482                      | 6                      | 187                       | 88                     | 669                      | 94                     |
| 40 | Stock Dividends Charged.....             | 473  | —                      | 13                       | —                      | 50                        | —                      | 63                       | —                      |
| 41 | Capital Expenditures.....                | 17,852   | 6,040                  | 1,412                    | 906                    | 890                       | 619                    | 2,302                    | 1,525                  |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 6 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                  |                |                                |                |                   |                |                     |                |                  |                |    |
|--|----------------|------------------|----------------|--------------------------------|----------------|-------------------|----------------|---------------------|----------------|------------------|----------------|----|
| Cotton Goods                                   |                | Woollen Goods    |                | Miscellaneous Textile Products |                | Group 5—Sub-Total |                | Children's Clothing |                | Men's Clothing   |                |    |
| Profit Companies                               | Loss Companies | Profit Companies | Loss Companies | Profit Companies               | Loss Companies | Profit Companies  | Loss Companies | Profit Companies    | Loss Companies | Profit Companies | Loss Companies |    |
| 43   | 28             | 40               | 44             | 217                            | 139            | 300               | 211            | 81                  | 23             | 213              | 135            | 1  |
| \$ 3,538                                       | \$ 966         | \$ 2,536         | \$ 511         | \$ 10,515                      | \$ 1,779       | \$ 16,589         | \$ 3,256       | \$ 1,133            | \$ 33          | \$ 2,066         | \$ 319         | 2  |
| 1,880  | 8,313          | 251              | 165            | 13,070                         | 675            | 15,201            | 9,153          | 190                 | 93             | 546              | 160            | 3  |
| 2,139  | 1,996          | 449              | 856            | 5,421                          | 753            | 8,009             | 3,605          | 87                  | —              | 652              | 3,341          | 4  |
| 9,550  | 10,469         | 5,142            | 4,604          | 26,149                         | 9,953          | 40,841            | 25,026         | 4,088               | 405            | 23,433           | 10,589         | 5  |
| 26,493   | 33,093         | 14,304           | 13,368         | 48,125                         | 19,970         | 88,922            | 66,431         | 4,718               | 827            | 26,491           | 16,273         | 6  |
| 1,288  | 2,006          | 297              | 367            | 2,174                          | 685            | 3,759             | 3,058          | 40                  | 20             | 530              | 476            | 7  |
| 60,561   | 86,529         | 25,700           | 27,109         | 147,539                        | 52,419         | 233,800           | 166,057        | 3,232               | 658            | 18,144           | 18,070         | 8  |
| 2,385  | 29,275         | 1,738            | 1,544          | 10,092                         | 3,486          | 14,215            | 34,305         | 234                 | 2              | 1,985            | 637            | 9  |
| 1,369  | 1,478          | 961              | 1,272          | 4,540                          | 1,858          | 6,870             | 4,608          | 479                 | 137            | 2,359            | 1,146          | 10 |
| 109,203  | 174,125        | 51,378           | 49,796         | 267,625                        | 91,578         | 428,206           | 315,499        | 14,201              | 2,175          | 76,206           | 51,011         | 11 |
| 3,529  | 4,691          | 4,033            | 8,972          | 6,894                          | 9,096          | 14,456            | 22,759         | 2,032               | 444            | 12,454           | 9,511          | 12 |
| 5,248  | 6,425          | 3,447            | 4,403          | 13,730                         | 6,850          | 22,425            | 17,678         | 3,125               | 363            | 11,588           | 5,311          | 13 |
| 2,051  | 525            | 779              | 77             | 3,758                          | 401            | 6,588             | 1,003          | 332                 | 16             | 1,420            | 416            | 14 |
| 5,865  | 7,742          | 1,786            | 3,592          | 4,628                          | 9,256          | 12,279            | 20,590         | 464                 | 166            | 3,389            | 1,931          | 15 |
| 1,978  | 21,125         | 2,048            | 5,856          | 11,610                         | 7,770          | 15,636            | 34,751         | 162                 | 25             | 3,417            | 2,930          | 16 |
| 698  | 400            | —                | 20             | 1,270                          | 208            | 1,968             | 628            | —                   | 6              | 8                | 10             | 17 |
| 40,039   | 62,728         | 16,350           | 16,386         | 86,298                         | 27,322         | 142,687           | 106,436        | 1,550               | 324            | 9,545            | 9,909          | 18 |
| 16,078   | 35,168         | 10,767           | 7,801          | 64,246                         | 22,697         | 91,091            | 65,666         | 3,051               | 649            | 16,177           | 14,521         | 19 |
| 33,801   | 35,550         | 13,098           | 5,673          | 75,546                         | 14,862         | 122,445           | 56,085         | 3,551               | 292            | 18,590           | 8,125          | 20 |
| 84   | 229            | 930              | 2,984          | 355                            | 6,884          | 1,369             | 10,097         | 66                  | 110            | 382              | 1,653          | 21 |
| 109,203  | 174,125        | 51,378           | 49,796         | 267,625                        | 91,578         | 428,206           | 315,499        | 14,201              | 2,175          | 76,206           | 51,011         | 22 |
| 111,624  | 107,067        | 48,003           | 35,571         | 207,800                        | 74,593         | 367,427           | 217,231        | 31,556              | 3,741          | 136,396          | 60,628         | 23 |
| 5,793  | 3,655          | 2,855            | 2,624          | 14,179                         | 4,491          | 22,827            | 10,770         | 815                 | 157            | 3,333            | 2,021          | 24 |
| 14   | 72             | 69               | 36             | 117                            | 63             | 200               | 171            | 16                  | 39             | 317              | 73             | 25 |
| 72   | 249            | 11               | 3              | 277                            | —              | 360               | 252            | 2                   | 1              | 12               | 2              | 26 |
| —  | —              | —                | 1              | 2                              | 2              | 2                 | 3              | 4                   | —              | 2                | 1              | 27 |
| —  | 36             | —                | —              | 159                            | —              | 159               | 36             | —                   | —              | 2                | —              | 28 |
| 114  | 537            | 4                | 46             | 1,801                          | 21             | 1,919             | 604            | 1                   | —              | 15               | 220            | 29 |
| 152  | 155            | 182              | 97             | 913                            | 513            | 1,247             | 765            | 434                 | 81             | 1,340            | 628            | 30 |
| 109  | 803            | 79               | 88             | 292                            | 76             | 480               | 967            | 1                   | —              | 46               | 90             | 31 |
| 10   | 1              | 4                | 32             | 47                             | 19             | 61                | 52             | 3                   | 2              | 51               | 3              | 32 |
| 47   | 11             | 40               | 3              | 187                            | 19             | 274               | 33             | 32                  | —              | 146              | 50             | 33 |
| 446  | 721            | 138              | 61             | 846                            | 120            | 1,430             | 902            | 5                   | 2              | 184              | 43             | 34 |
| 56   | 546            | 67               | 66             | 328                            | 110            | 451               | 722            | 6                   | —              | 81               | 43             | 35 |
| 2,569  | 4,064          | 1,132            | 368            | 9,103                          | 1,759          | 12,804            | 6,191          | 343                 | 44             | 1,251            | 567            | 36 |
| —  | —              | —                | —              | —                              | —              | —                 | —              | —                   | —              | —                | —              | 37 |
| —  | —              | —                | —              | —                              | —              | —                 | —              | —                   | —              | —                | —              | 38 |
| 1,563  | 1,916          | 549              | 86             | 5,927                          | 178            | 8,039             | 2,180          | 3                   | 5              | 234              | 56             | 39 |
| 38   | —              | 14               | —              | 1,036                          | —              | 1,088             | —              | —                   | —              | —                | 137            | 40 |
| 2,340  | 3,204          | 994              | 731            | 9,181                          | 4,114          | 12,515            | 8,049          | 467                 | 31             | 2,010            | 1,122          | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |   | Industrial Division: MANUFACTURING—(Continued) |                |                               |                |                  |                |   |                |
|--------------------------------------|---|--|----------------|-------------------------------|----------------|------------------|----------------|---|----------------|
|                                      |   | Women's Clothing                               |                | Hosiery, Knit Goods, Lingerie |                | Fur Goods        |                | Custom Tailoring and Miscellaneous Clothing |                |
|                                      |   | Profit Companies                               | Loss Companies | Profit Companies              | Loss Companies | Profit Companies | Loss Companies | Profit Companies                            | Loss Companies |
| 1                                    | Number of Companies . . . . .                 | 333  | 194            | 170                           | 111            | 135              | 82             | 172   | 105            |
| <b>Assets</b>                        |   |  |                |                               |                |                  |                |   |                |
| 2                                    | Cash . . . . .                                | \$ 4,205                                       | \$ 488         | \$ 3,263                      | \$ 601         | \$ 791           | \$ 345         | \$ 1,932                                    | \$ 197         |
| 3                                    | Government Securities . . . . .               | 1,317  | 311            | 2,017                         | 468            | 74               | 22             | 723   | 146            |
| 4                                    | Other Securities . . . . .                    | 1,596  | 239            | 1,926                         | 268            | 262              | 5              | 707   | 51             |
| 5                                    | Receivables . . . . .                         | 18,039   | 5,734          | 16,385                        | 8,784          | 7,697            | 2,167          | 8,953                                       | 3,665          |
| 6                                    | Inventories . . . . .                         | 16,497   | 7,463          | 26,510                        | 20,273         | 8,275            | 3,054          | 14,847                                      | 5,429          |
| 7                                    | Land . . . . .                                | 216  | 113            | 820                           | 533            | 145              | 103            | 1,094                                       | 177            |
| 8                                    | Buildings and Equipment . . . . .             | 11,103   | 4,980          | 48,380                        | 45,115         | 4,497            | 1,420          | 13,803                                      | 3,653          |
| 9                                    | Investment in Affiliated Companies . . . . .  | 1,196  | 168            | 4,705                         | 3,010          | 1,234            | 48             | 2,104                                       | 1,081          |
| 10                                   | Other Assets . . . . .                        | 1,556  | 721            | 1,926                         | 1,320          | 712              | 445            | 1,330                                       | 543            |
| 11                                   | Total . . . . .                               | 55,725   | 20,217         | 105,932                       | 80,372         | 23,687           | 7,609          | 45,493                                      | 14,942         |
| <b>Liabilities and Capital</b>       |   |  |                |                               |                |                  |                |   |                |
| 12                                   | Bank Loans . . . . .                          | 5,224  | 4,078          | 8,032                         | 9,142          | 3,559            | 1,556          | 5,147                                       | 4,416          |
| 13                                   | Payables . . . . .                            | 12,724   | 4,253          | 9,817                         | 5,488          | 5,890            | 1,849          | 5,644                                       | 2,422          |
| 14                                   | Tax Liabilities . . . . .                     | 1,448  | 170            | 1,529                         | 337            | 377              | 62             | 665   | 118            |
| 15                                   | Other Liabilities . . . . .                   | 1,277  | 1,424          | 4,166                         | 2,242          | 1,393            | 866            | 2,823                                       | 2,411          |
| 16                                   | Funded Debt . . . . .                         | 695  | 219            | 5,104                         | 9,780          | 686              | 216            | 2,320                                       | 131            |
| 17                                   | Liability Reserves . . . . .                  | —  | —              | —                             | —              | —                | 2              | 79  | —              |
| 18                                   | Depreciation and Depletion Reserves . . . . . | 6,034  | 2,607          | 28,792                        | 24,743         | 2,179            | 839            | 7,429                                       | 1,939          |
| 19                                   | Capital Stock . . . . .                       | 12,065   | 5,210          | 18,198                        | 14,031         | 4,533            | 2,404          | 6,571                                       | 3,374          |
| 20                                   | Surplus . . . . .                             | 16,528   | 3,921          | 30,444                        | 16,354         | 5,360            | 603            | 15,174                                      | 1,610          |
| 21                                   | Less <i>Deficit</i> . . . . .                 | <b>270</b>                                     | <b>1,665</b>   | <b>150</b>                    | <b>1,745</b>   | <b>290</b>       | <b>788</b>     | <b>359</b>                                  | <b>1,479</b>   |
| 22                                   | Total . . . . .                               | 55,725   | 20,217         | 105,932                       | 80,372         | 23,687           | 7,609          | 45,493                                      | 14,942         |
| 23                                   | Gross Sales or Revenue . . . . .              | 133,416  | 37,567         | 122,386                       | 65,042         | 38,468           | 10,832         | 69,462                                      | 18,891         |
| 24                                   | Current Year Profit or <i>Loss</i> . . . . .  | 4,179  | <b>1,705</b>   | 4,624                         | <b>3,936</b>   | 899              | <b>527</b>     | 2,160                                       | <b>793</b>     |
| <b>Selected Revenues and Charges</b> |   |  |                |                               |                |                  |                |   |                |
| 25                                   | Rents Received . . . . .                      | 85   | 219            | 79                            | 122            | 49               | 30             | 347   | 44             |
| 26                                   | Bond Interest Received . . . . .              | 27   | 7              | 59                            | 5              | 3                | —              | 9   | —              |
| 27                                   | Mortgage Interest Received . . . . .          | —  | 5              | 3                             | 7              | 3                | —              | 2   | —              |
| 28                                   | Foreign Dividends Received . . . . .          | —  | —              | 46                            | —              | 6                | —              | —   | —              |
| 29                                   | Canadian Dividends Received . . . . .         | 21   | 3              | 66                            | 20             | 2                | 1              | 22  | —              |
| 30                                   | Rents Paid . . . . .                          | 1,789  | 870            | 805                           | 418            | 515              | 250            | 1,135                                       | 418            |
| 31                                   | Bond Interest Paid . . . . .                  | 10   | 2              | 149                           | 360            | —                | 2              | 17  | 2              |
| 32                                   | Mortgage Interest Paid . . . . .              | 7  | 28             | 28                            | 34             | 17               | 3              | 30  | —              |
| 33                                   | Charitable Donations . . . . .                | 187  | 17             | 80                            | 45             | 45               | 5              | 63  | 13             |
| 34                                   | Pension Contributions . . . . .               | 116  | 35             | 157                           | 59             | 35               | —              | 90  | 26             |
| 35                                   | Group Insurance Contributions . . . . .       | 46   | 40             | 153                           | 226            | 20               | 7              | 27  | 28             |
| 36                                   | Capital Cost Allowance . . . . .              | 1,145  | 322            | 2,997                         | 1,579          | 315              | 71             | 1,025                                       | 142            |
| 37                                   | Depletion Charged . . . . .                   | —  | —              | —                             | —              | —                | —              | —   | —              |
| 38                                   | Write-off Mine and Oil Development . . . . .  | —  | —              | —                             | —              | —                | —              | —   | —              |
| 39                                   | Cash Dividends Charged . . . . .              | 200  | 43             | 1,051                         | 33             | 87               | —              | 237   | 8              |
| 40                                   | Stock Dividends Charged . . . . .             | —  | —              | —                             | —              | 23               | —              | —   | —              |
| 41                                   | Capital Expenditures . . . . .                | 1,481  | 315            | 2,887                         | 2,911          | 401              | 140            | 826   | 296            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                           |                |                  |                |                  |                |                             |                |                   |                |    |
|--|----------------|---------------------------|----------------|------------------|----------------|------------------|----------------|-----------------------------|----------------|-------------------|----------------|----|
| Group 6-Sub-Total                              |                | Plywood and Planing Mills |                | Sawmills         |                | Furniture        |                | Miscellaneous Wood Products |                | Group 7-Sub-Total |                |    |
| Profit Companies                               | Loss Companies | Profit Companies          | Loss Companies | Profit Companies | Loss Companies | Profit Companies | Loss Companies | Profit Companies            | Loss Companies | Profit Companies  | Loss Companies |    |
| 1,104  | 650            | 323                       | 162            | 416              | 227            | 303              | 138            | 187                         | 97             | 1,229             | 624            | 1  |
| \$ 13,390                                      | \$ 1,983       | \$ 9,773                  | \$ 1,203       | \$ 31,017        | \$ 1,059       | \$ 4,542         | \$ 264         | \$ 3,674                    | \$ 1,188       | \$ 49,006         | \$ 3,714       | 2  |
| 4,867  | 1,200          | 1,481                     | 304            | 10,749           | 825            | 4,154            | 235            | 1,256                       | 149            | 17,640            | 1,513          | 3  |
| 5,230  | 3,904          | 1,955                     | 836            | 16,007           | 1,849          | 1,938            | 654            | 2,661                       | 464            | 22,561            | 3,803          | 4  |
| 78,595   | 31,344         | 30,854                    | 8,711          | 37,401           | 9,475          | 21,624           | 4,708          | 10,787                      | 2,258          | 100,666           | 25,152         | 5  |
| 97,338   | 53,319         | 48,703                    | 14,374         | 81,594           | 13,445         | 29,069           | 8,196          | 18,922                      | 3,620          | 178,288           | 39,635         | 6  |
| 2,845  | 1,422          | 19,935                    | 2,605          | 81,847           | 9,430          | 1,920            | 477            | 2,207                       | 563            | 105,909           | 13,075         | 7  |
| 99,159   | 73,896         | 84,454                    | 22,776         | 207,244          | 27,098         | 42,297           | 12,062         | 33,099                      | 8,014          | 367,094           | 69,950         | 8  |
| 11,458   | 4,946          | 25,879                    | 1,696          | 64,504           | 3,196          | 1,586            | 2,743          | 1,342                       | 1,625          | 93,311            | 9,260          | 9  |
| 8,362  | 4,312          | 3,913                     | 1,799          | 9,757            | 3,938          | 4,028            | 1,036          | 4,409                       | 866            | 22,107            | 7,639          | 10 |
| 321,244  | 176,326        | 226,947                   | 54,304         | 540,120          | 70,315         | 111,158          | 30,375         | 78,357                      | 18,747         | 956,582           | 173,741        | 11 |
| 36,448   | 29,147         | 14,961                    | 9,128          | 23,126           | 6,805          | 10,650           | 5,465          | 6,508                       | 2,935          | 55,245            | 24,333         | 12 |
| 48,788   | 19,686         | 18,206                    | 7,799          | 32,595           | 9,295          | 13,005           | 4,447          | 6,009                       | 1,911          | 69,815            | 23,452         | 13 |
| 5,771  | 1,119          | 5,363                     | 103            | 12,182           | 226            | 2,808            | 112            | 1,288                       | 52             | 21,641            | 493            | 14 |
| 13,512   | 9,040          | 11,527                    | 6,726          | 74,968           | 11,492         | 4,710            | 1,570          | 4,304                       | 2,525          | 95,509            | 22,313         | 15 |
| 12,384   | 13,301         | 5,741                     | 4,258          | 31,693           | 4,102          | 1,947            | 1,769          | 4,090                       | 1,811          | 43,471            | 11,940         | 16 |
| 87   | 18             | 58                        | 8              | 329              | —              | 3                | 4              | 79                          | 10             | 469               | 22             | 17 |
| 55,529   | 40,361         | 54,847                    | 10,112         | 132,191          | 15,198         | 23,071           | 5,438          | 16,448                      | 3,321          | 226,557           | 34,069         | 18 |
| 60,595   | 40,189         | 28,618                    | 10,509         | 74,850           | 15,150         | 19,194           | 8,500          | 16,016                      | 4,172          | 138,678           | 38,331         | 19 |
| 89,647   | 30,905         | 87,924                    | 10,055         | 160,266          | 12,842         | 35,909           | 5,023          | 24,081                      | 3,428          | 308,180           | 31,348         | 20 |
| 1,517  | 7,440          | 298                       | 4,394          | 2,080            | 4,795          | 139              | 1,953          | 466                         | 1,418          | 2,983             | 12,560         | 21 |
| 321,244  | 176,326        | 226,947                   | 54,304         | 540,120          | 70,315         | 111,158          | 30,375         | 78,357                      | 18,747         | 956,582           | 173,741        | 22 |
| 531,684  | 196,701        | 281,384                   | 62,872         | 532,096          | 65,173         | 152,091          | 32,259         | 93,065                      | 17,161         | 1,058,636         | 177,465        | 23 |
| 16,010   | 9,139          | 21,404                    | 2,706          | 39,722           | 3,119          | 8,943            | 1,961          | 6,313                       | 809            | 76,382            | 8,595          | 24 |
| 893  | 527            | 166                       | 46             | 162              | 159            | 150              | 144            | 305                         | 43             | 783               | 392            | 25 |
| 112  | 15             | 25                        | 2              | 497              | 13             | 51               | 17             | 74                          | 13             | 647               | 45             | 26 |
| 14   | 13             | 13                        | —              | 10               | 12             | 5                | —              | 1                           | —              | 29                | 12             | 27 |
| 54   | —              | 7                         | —              | 49               | 1              | 8                | —              | —                           | 1              | 64                | 2              | 28 |
| 127  | 244            | 495                       | 8              | 193              | 343            | 60               | 2              | 13                          | 6              | 761               | 359            | 29 |
| 6,018  | 2,665          | 546                       | 138            | 838              | 228            | 1,037            | 326            | 519                         | 119            | 2,940             | 811            | 30 |
| 223  | 456            | 60                        | 60             | 2,129            | 61             | 7                | 9              | 100                         | 36             | 2,296             | 166            | 31 |
| 136  | 70             | 19                        | 25             | 14               | 8              | 53               | 63             | 32                          | 17             | 118               | 113            | 32 |
| 553  | 130            | 99                        | 17             | 253              | 9              | 127              | 8              | 40                          | 3              | 519               | 37             | 33 |
| 587  | 165            | 223                       | 14             | 642              | 19             | 552              | 18             | 80                          | 37             | 1,497             | 88             | 34 |
| 333  | 344            | 174                       | 63             | 176              | 46             | 286              | 56             | 114                         | 29             | 750               | 194            | 35 |
| 7,076  | 2,725          | 6,742                     | 1,174          | 17,364           | 2,144          | 2,607            | 490            | 2,102                       | 445            | 28,815            | 4,253          | 36 |
| —  | —              | 629                       | 44             | 4,168            | 211            | 27               | —              | 56                          | 3              | 4,880             | 258            | 37 |
| —  | —              | —                         | —              | —                | —              | —                | —              | —                           | —              | —                 | —              | 38 |
| 1,812  | 145            | 2,138                     | 39             | 6,567            | 222            | 2,709            | 41             | 912                         | 25             | 12,326            | 327            | 39 |
| 23   | 137            | 1,187                     | —              | 2,513            | —              | 636              | —              | 640                         | —              | 4,976             | —              | 40 |
| 8,072  | 4,815          | 9,981                     | 2,758          | 14,596           | 3,835          | 4,274            | 1,393          | 2,435                       | 878            | 31,286            | 8,864          | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |   | <b>Industrial Division: MANUFACTURING—(Continued)</b> |                |                             |                |                                     |                |                          |                |
|--------------------------------------|---|---|----------------|-----------------------------|----------------|-------------------------------------|----------------|--------------------------|----------------|
|                                      |   | <b>Paper Boxes and Bags</b>                           |                | <b>Pulp and Paper Mills</b> |                | <b>Miscellaneous Paper Products</b> |                | <b>Group 8—Sub-Total</b> |                |
|                                      |   | Profit Companies                                      | Loss Companies | Profit Companies            | Loss Companies | Profit Companies                    | Loss Companies | Profit Companies         | Loss Companies |
| 1                                    | Number of Companies . . . . .                 | 113   | 31             | 73                          | 13             | 102                                 | 20             | 288                      | 64             |
| <b>Assets</b>                        |   |   |                |                             |                |                                     |                |                          |                |
| 2                                    | Cash . . . . .                                | \$ 10,655   | \$ 57          | \$ 94,533                   | \$ 401         | \$ 7,381                            | \$ 112         | \$ 112,569               | \$ 570         |
| 3                                    | Government Securities . . . . .               | 412   | 59             | 47,955                      | 42             | 3,075                               | 33             | 51,442                   | 134            |
| 4                                    | Other Securities . . . . .                    | 2,697   | 19             | 46,962                      | 47             | 1,227                               | 6              | 50,886                   | 72             |
| 5                                    | Receivables . . . . .                         | 20,784  | 791            | 82,058                      | 1,793          | 16,219                              | 744            | 119,061                  | 3,328          |
| 6                                    | Inventories . . . . .                         | 23,792  | 1,080          | 362,114                     | 4,616          | 22,871                              | 1,153          | 408,777                  | 6,849          |
| 7                                    | Land . . . . .                                | 2,432   | 17             | 186,736                     | 955            | 2,031                               | 89             | 191,199                  | 1,061          |
| 8                                    | Buildings and Equipment . . . . .             | 83,285  | 2,050          | 1,456,288                   | 18,233         | 63,427                              | 2,829          | 1,603,000                | 23,112         |
| 9                                    | Investment in Affiliated Companies . . . . .  | 14,215  | 153            | 259,647                     | 1,838          | 6,321                               | 238            | 280,183                  | 2,229          |
| 10                                   | Other Assets . . . . .                        | 3,544   | 183            | 26,038                      | 667            | 2,448                               | 151            | 32,030                   | 1,001          |
| 11                                   | Total . . . . .                               | 161,816   | 4,409          | 2,562,331                   | 28,592         | 125,000                             | 5,355          | 2,849,147                | 38,356         |
| <b>Liabilities and Capital</b>       |   |   |                |                             |                |                                     |                |                          |                |
| 12                                   | Bank Loans . . . . .                          | 4,222   | 1,019          | 14,051                      | 826            | 2,301                               | 540            | 20,574                   | 2,385          |
| 13                                   | Payables . . . . .                            | 12,190  | 800            | 117,204                     | 1,323          | 11,565                              | 620            | 140,959                  | 2,743          |
| 14                                   | Tax Liabilities . . . . .                     | 4,727   | 16             | 66,317                      | 27             | 3,275                               | 13             | 74,319                   | 56             |
| 15                                   | Other Liabilities . . . . .                   | 5,848   | 655            | 168,876                     | 3,750          | 4,224                               | 1,879          | 178,948                  | 6,284          |
| 16                                   | Funded Debt . . . . .                         | 9,564   | 220            | 231,806                     | 1,697          | 7,162                               | 136            | 248,532                  | 2,053          |
| 17                                   | Liability Reserves . . . . .                  | 1   | —              | 6,112                       | —              | 134                                 | —              | 6,247                    | —              |
| 18                                   | Depreciation and Depletion Reserves . . . . . | 38,916  | 793            | 846,997                     | 9,668          | 34,155                              | 1,181          | 920,068                  | 11,642         |
| 19                                   | Capital Stock . . . . .                       | 20,255  | 1,070          | 403,468                     | 5,676          | 15,716                              | 1,210          | 439,439                  | 7,956          |
| 20                                   | Surplus . . . . .                             | 66,231  | 474            | 711,580                     | 6,514          | 46,470                              | 590            | 824,281                  | 7,578          |
| 21                                   | Less Deficit . . . . .                        | <b>138</b>  | <b>638</b>     | <b>4,080</b>                | <b>889</b>     | <b>2</b>                            | <b>814</b>     | <b>4,220</b>             | <b>2,341</b>   |
| 22                                   | Total . . . . .                               | 161,816   | 4,409          | 2,562,331                   | 28,592         | 125,000                             | 5,355          | 2,849,147                | 38,356         |
| 23                                   | Gross Sales or Revenue . . . . .              | 196,571   | 7,664          | 1,272,991                   | 15,666         | 154,133                             | 4,695          | 1,623,695                | 28,025         |
| 24                                   | Current Year Profit or Loss . . . . .         | 18,096  | <b>387</b>     | 212,585                     | <b>997</b>     | 12,137                              | <b>504</b>     | 242,818                  | <b>1,888</b>   |
| <b>Selected Revenues and Charges</b> |   |   |                |                             |                |                                     |                |                          |                |
| 25                                   | Rents Received . . . . .                      | 240   | —              | 819                         | 11             | 288                                 | —              | 1,347                    | 11             |
| 26                                   | Bond Interest Received . . . . .              | 10  | —              | 1,370                       | 2              | 53                                  | 1              | 1,433                    | 3              |
| 27                                   | Mortgage Interest Received . . . . .          | 1   | —              | 5                           | 1              | —                                   | —              | 6                        | 1              |
| 28                                   | Foreign Dividends Received . . . . .          | —   | —              | 49                          | —              | 1                                   | —              | 50                       | —              |
| 29                                   | Canadian Dividends Received . . . . .         | 379   | —              | 15,109                      | 173            | 357                                 | —              | 15,845                   | 173            |
| 30                                   | Rents Paid . . . . .                          | 832   | 167            | 1,184                       | 31             | 806                                 | 41             | 2,822                    | 239            |
| 31                                   | Bond Interest Paid . . . . .                  | 315   | —              | 11,580                      | —              | 216                                 | 1              | 12,111                   | 1              |
| 32                                   | Mortgage Interest Paid . . . . .              | 22  | 6              | 2,089                       | 6              | 28                                  | 2              | 2,139                    | 14             |
| 33                                   | Charitable Donations . . . . .                | 232   | 1              | 1,605                       | 5              | 74                                  | —              | 1,911                    | 6              |
| 34                                   | Pension Contributions . . . . .               | 622   | 3              | 12,130                      | 95             | 571                                 | 4              | 13,323                   | 102            |
| 35                                   | Group Insurance Contributions . . . . .       | 230   | 8              | 330                         | 6              | 120                                 | 5              | 680                      | 19             |
| 36                                   | Capital Cost Allowance . . . . .              | 5,255   | 128            | 74,135                      | 787            | 4,066                               | 38             | 83,456                   | 953            |
| 37                                   | Depletion Charged . . . . .                   | —   | —              | 2,933                       | 40             | 6                                   | —              | 2,939                    | 40             |
| 38                                   | Write-off Mine and Oil Development . . . . .  | —   | —              | —                           | —              | —                                   | —              | —                        | —              |
| 39                                   | Cash Dividends Charged . . . . .              | 2,262   | 8              | 66,443                      | —              | 2,768                               | 402            | 71,473                   | 410            |
| 40                                   | Stock Dividends Charged . . . . .             | 75  | —              | 14                          | —              | 13                                  | —              | 102                      | —              |
| 41                                   | Capital Expenditures . . . . .                | 9,712   | 248            | 105,318                     | 762            | 6,432                               | 223            | 121,462                  | 1,233          |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |   |                |                         |                |                   |                |                         |                |   |                |    |
|--|----------------|---|----------------|-------------------------|----------------|-------------------|----------------|-------------------------|----------------|---|----------------|----|
| Commercial Printing                            |                | Engraving, Stereotyping and Allied Industries |                | Publishing and Printing |                | Group 9-Sub-Total |                | Agricultural Implements |                | Boilers and Fabricated Structural Steel |                |    |
| Profit Companies                               | Loss Companies | Profit Companies                              | Loss Companies | Profit Companies        | Loss Companies | Profit Companies  | Loss Companies | Profit Companies        | Loss Companies | Profit Companies                        | Loss Companies |    |
| 399  | 163            | 124   | 35             | 359                     | 171            | 882               | 369            | 35                      | 18             | 71                                      | 28             | 1  |
| \$ 4,201                                       | \$ 264         | \$ 3,303                                      | \$ 20          | \$ 13,595               | \$ 507         | \$ 21,099         | \$ 791         | \$ 6,993                | \$ 803         | \$ 7,811                                | \$ 256         | 2  |
| 732  | 394            | 2,424   | —              | 7,776                   | 73             | 10,932            | 467            | 147                     | 42             | 3,737                                   | 6              | 3  |
| 1,049  | 301            | 3,767   | 25             | 11,689                  | 410            | 16,505            | 736            | 1,419                   | 129            | 2,191                                   | 41             | 4  |
| 14,608   | 2,374          | 12,635  | 556            | 27,842                  | 3,776          | 55,085            | 6,706          | 49,835                  | 7,803          | 21,504                                  | 6,951          | 5  |
| 14,013   | 1,939          | 10,390  | 407            | 13,804                  | 3,158          | 38,207            | 5,504          | 84,999                  | 23,081         | 81,965                                  | 10,446         | 6  |
| 1,046  | 296            | 1,329   | 48             | 6,522                   | 263            | 8,897             | 607            | 2,843                   | 517            | 5,214                                   | 1,767          | 7  |
| 47,021   | 9,063          | 44,860  | 2,475          | 118,768                 | 12,523         | 210,649           | 24,061         | 69,339                  | 20,810         | 62,675                                  | 20,042         | 8  |
| 1,509  | 1,084          | 6,912   | 147            | 12,532                  | 3,311          | 20,953            | 4,542          | 41,550                  | 6,957          | 13,323                                  | 9,830          | 9  |
| 3,924  | 997            | 2,616   | 292            | 17,732                  | 2,572          | 24,272            | 3,861          | 1,593                   | 591            | 1,777                                   | 1,171          | 10 |
| 88,103   | 16,712         | 88,236  | 3,970          | 230,260                 | 26,593         | 406,599           | 47,275         | 258,718                 | 60,733         | 200,197                                 | 50,510         | 11 |
| 3,951  | 1,617          | 4,306   | 325            | 9,045                   | 2,294          | 17,302            | 4,236          | 4,473                   | 7,590          | 6,144                                   | 5,257          | 12 |
| 9,910  | 2,743          | 7,021   | 547            | 19,056                  | 4,181          | 35,987            | 7,471          | 13,927                  | 2,546          | 13,004                                  | 5,518          | 13 |
| 1,786  | 98             | 2,485   | 18             | 6,839                   | 95             | 11,110            | 211            | 2,339                   | 5              | 4,060                                   | 146            | 14 |
| 3,856  | 1,763          | 3,072   | 224            | 14,767                  | 3,863          | 21,695            | 5,850          | 23,194                  | 1,679          | 38,721                                  | 1,707          | 15 |
| 5,750  | 1,066          | 7,479   | 491            | 15,557                  | 4,744          | 28,786            | 6,301          | 38,752                  | 8,898          | 4,541                                   | 2,881          | 16 |
| 17   | 8              | 406   | —              | 395                     | 5              | 818               | 13             | 10,136                  | 164            | 182                                     | 10             | 17 |
| 25,346   | 4,064          | 22,766  | 1,024          | 61,854                  | 5,457          | 109,966           | 10,545         | 39,965                  | 13,489         | 39,427                                  | 11,843         | 18 |
| 17,354   | 4,805          | 12,302  | 1,256          | 33,312                  | 5,420          | 62,968            | 11,481         | 51,696                  | 13,473         | 35,232                                  | 15,026         | 19 |
| 20,879   | 1,675          | 28,527  | 436            | 70,166                  | 3,058          | 119,572           | 5,169          | 74,450                  | 12,899         | 58,982                                  | 9,144          | 20 |
| 746  | 1,127          | 128   | 351            | 731                     | 2,524          | 1,605             | 4,002          | 214                     | 10             | 96                                      | 1,022          | 21 |
| 88,103   | 16,712         | 88,236  | 3,970          | 230,260                 | 26,593         | 406,599           | 47,275         | 258,718                 | 60,733         | 200,197                                 | 50,510         | 22 |
| 108,910  | 16,309         | 87,826  | 4,097          | 276,973                 | 34,584         | 473,709           | 54,990         | 215,609                 | 31,912         | 204,767                                 | 39,832         | 23 |
| 6,259  | 852            | 8,220   | 191            | 28,370                  | 1,246          | 42,849            | 2,289          | 6,224                   | 5,451          | 14,229                                  | 1,282          | 24 |
| 139  | 49             | 324   | 12             | 1,203                   | 69             | 1,666             | 130            | 12                      | 24             | 73                                      | 14             | 25 |
| 8  | 3              | 46  | —              | 234                     | 1              | 288               | 4              | 12                      | —              | 100                                     | 14             | 26 |
| 4  | 3              | —   | —              | 10                      | —              | 14                | 3              | —                       | —              | —                                       | —              | 27 |
| 3  | —              | 3   | —              | 18                      | —              | 24                | —              | 2,342                   | —              | 30                                      | —              | 28 |
| 68   | 11             | 842   | —              | 732                     | 124            | 1,642             | 135            | 3                       | 7              | 2,016                                   | —              | 29 |
| 1,392  | 480            | 750   | 75             | 1,934                   | 363            | 4,076             | 918            | 79                      | 43             | 343                                     | 179            | 30 |
| 94   | 9              | 314   | 4              | 478                     | 125            | 886               | 138            | 1,663                   | 432            | 115                                     | 74             | 31 |
| 90   | 18             | 38  | 10             | 94                      | 13             | 222               | 41             | 4                       | —              | 17                                      | 7              | 32 |
| 69   | 3              | 104   | —              | 618                     | 3              | 791               | 6              | 219                     | 13             | 158                                     | 26             | 33 |
| 183  | 25             | 380   | 3              | 1,403                   | 53             | 1,966             | 81             | 1,824                   | 107            | 596                                     | 22             | 34 |
| 143  | 20             | 194   | 5              | 606                     | 26             | 943               | 51             | 107                     | 7              | 178                                     | 37             | 35 |
| 3,537  | 560            | 2,919   | 124            | 8,057                   | 619            | 14,513            | 1,303          | 5,777                   | 522            | 3,945                                   | 821            | 36 |
| —  | —              | —   | —              | —                       | —              | —                 | —              | —                       | —              | —                                       | —              | 37 |
| —  | —              | —   | —              | —                       | —              | —                 | —              | —                       | —              | —                                       | —              | 38 |
| 805  | 67             | 3,008   | 9              | 5,379                   | 45             | 9,192             | 121            | 8,696                   | 330            | 2,858                                   | 1,519          | 39 |
| 25   | —              | 195   | —              | 249                     | —              | 469               | —              | 8                       | —              | 212                                     | —              | 40 |
| 5,203  | 1,006          | 5,486   | 340            | 15,814                  | 2,282          | 26,503            | 3,628          | 3,429                   | 704            | 6,445                                   | 1,813          | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |   | Industrial Division: MANUFACTURING—(Continued) |                        |   |                        |                          |                        |                          |                        |
|--------------------------------------|---|--|------------------------|---|------------------------|--------------------------|------------------------|--------------------------|------------------------|
|                                      |   | Hardware<br>and<br>Tools                       |                        | Household,<br>Office and Store<br>Machinery |                        | Iron Castings            |                        | Machine Shop<br>Products |                        |
|                                      |   | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                    | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies .....                 | 143  | 77                     | 114   | 51                     | 108                      | 59                     | 238                      | 117                    |
| <b>Assets</b>                        |   |  |                        |   |                        |                          |                        |                          |                        |
| 2                                    | Cash .....                                | \$ 6,527                                       | \$ 824                 | \$ 8,086                                    | \$ 1,475               | \$ 8,288                 | \$ 1,031               | \$ 1,796                 | \$ 483                 |
| 3                                    | Government Securities .....               | 1,324  | 375                    | 1,413                                       | 319                    | 5,085                    | 275                    | 404                      | 143                    |
| 4                                    | Other Securities .....                    | 1,003  | 50                     | 287   | 744                    | 4,137                    | 153                    | 413                      | 76                     |
| 5                                    | Receivables .....                         | 13,234   | 2,839                  | 31,228                                      | 6,140                  | 19,272                   | 2,510                  | 8,005                    | 1,682                  |
| 6                                    | Inventories .....                         | 25,864   | 7,927                  | 43,001                                      | 10,739                 | 32,215                   | 3,894                  | 6,802                    | 1,988                  |
| 7                                    | Land .....                                | 1,594  | 301                    | 1,791                                       | 437                    | 2,268                    | 646                    | 836                      | 263                    |
| 8                                    | Buildings and Equipment .....             | 54,903   | 13,845                 | 75,533                                      | 14,757                 | 64,118                   | 12,994                 | 16,847                   | 6,024                  |
| 9                                    | Investment in Affiliated Companies .....  | 6,084  | 650                    | 3,598                                       | 874                    | 9,298                    | 151                    | 829                      | 216                    |
| 10                                   | Other Assets .....                        | 2,810  | 735                    | 2,869                                       | 1,329                  | 2,586                    | 1,036                  | 1,656                    | 643                    |
| 11                                   | Total .....                               | 113,343  | 27,546                 | 167,806                                     | 36,814                 | 147,267                  | 22,690                 | 37,588                   | 11,518                 |
| <b>Liabilities and Capital</b>       |   |  |                        |   |                        |                          |                        |                          |                        |
| 12                                   | Bank Loans .....                          | 2,749  | 2,103                  | 5,839                                       | 2,600                  | 2,287                    | 2,418                  | 3,159                    | 1,289                  |
| 13                                   | Payables .....                            | 8,268  | 2,804                  | 12,862                                      | 2,777                  | 9,598                    | 1,738                  | 4,580                    | 1,668                  |
| 14                                   | Tax Liabilities .....                     | 2,581  | 182                    | 5,858                                       | 129                    | 3,007                    | 117                    | 853                      | 21                     |
| 15                                   | Other Liabilities .....                   | 5,470  | 4,534                  | 16,778                                      | 3,231                  | 9,853                    | 3,364                  | 2,915                    | 1,899                  |
| 16                                   | Funded Debt .....                         | 5,486  | 1,554                  | 18,022                                      | 772                    | 7,126                    | 989                    | 1,827                    | 529                    |
| 17                                   | Liability Reserves .....                  | 77   | 1                      | 790   | 1                      | 684                      | 13                     | —                        | —                      |
| 18                                   | Depreciation and Depletion Reserves ..... | 31,356   | 5,975                  | 32,719                                      | 6,793                  | 34,272                   | 4,296                  | 8,052                    | 2,495                  |
| 19                                   | Capital Stock .....                       | 25,252   | 7,316                  | 16,183                                      | 5,396                  | 29,730                   | 6,909                  | 6,272                    | 3,155                  |
| 20                                   | Surplus .....                             | 32,585   | 5,099                  | 58,946                                      | 15,814                 | 50,796                   | 4,110                  | 10,191                   | 1,720                  |
| 21                                   | Less <i>Deficit</i> .....                 | <b>481</b>                                     | <b>2,022</b>           | <b>191</b>                                  | <b>699</b>             | <b>86</b>                | <b>1,264</b>           | <b>261</b>               | <b>1,258</b>           |
| 22                                   | Total .....                               | 113,343  | 27,546                 | 167,806                                     | 36,814                 | 147,267                  | 22,690                 | 37,588                   | 11,518                 |
| 23                                   | Gross Sales or Revenue .....              | 110,551  | 22,207                 | 195,088                                     | 38,055                 | 175,994                  | 17,408                 | 49,819                   | 12,341                 |
| 24                                   | Current Year Profit or <i>Loss</i> .....  | 11,201   | <b>1,360</b>           | 17,835                                      | <b>1,387</b>           | 10,600                   | <b>947</b>             | 3,277                    | <b>344</b>             |
| <b>Selected Revenues and Charges</b> |   |  |                        |   |                        |                          |                        |                          |                        |
| 25                                   | Rents Received .....                      | 148  | 25                     | 84  | 59                     | 51                       | 6                      | 63                       | 37                     |
| 26                                   | Bond Interest Received .....              | 24   | 2                      | 51  | 18                     | 197                      | 8                      | 8                        | 2                      |
| 27                                   | Mortgage Interest Received .....          | 2  | 1                      | —   | 1                      | —                        | —                      | —                        | —                      |
| 28                                   | Foreign Dividends Received .....          | —  | —                      | 34  | —                      | 2                        | —                      | —                        | —                      |
| 29                                   | Canadian Dividends Received .....         | 198  | —                      | 37  | 61                     | 1,466                    | 16                     | 6                        | 1                      |
| 30                                   | Rents Paid .....                          | 295  | 98                     | 1,186                                       | 148                    | 219                      | 36                     | 356                      | 111                    |
| 31                                   | Bond Interest Paid .....                  | 65   | 13                     | 178   | —                      | 203                      | 13                     | —                        | 2                      |
| 32                                   | Mortgage Interest Paid .....              | 22   | 51                     | 50  | 12                     | 34                       | 22                     | 22                       | 11                     |
| 33                                   | Charitable Donations .....                | 70   | 6                      | 149   | 9                      | 81                       | 3                      | 27                       | —                      |
| 34                                   | Pension Contributions .....               | 397  | 53                     | 518   | 168                    | 885                      | 26                     | 63                       | 8                      |
| 35                                   | Group Insurance Contributions .....       | 258  | 82                     | 220   | 88                     | 423                      | 74                     | 66                       | 38                     |
| 36                                   | Capital Cost Allowance .....              | 3,438  | 510                    | 6,420                                       | 692                    | 4,667                    | 488                    | 1,527                    | 393                    |
| 37                                   | Depletion Charged .....                   | —  | —                      | —   | —                      | —                        | —                      | —                        | —                      |
| 38                                   | Write-off Mine and Oil Development .....  | —  | —                      | —   | —                      | —                        | —                      | —                        | —                      |
| 39                                   | Cash Dividends Charged .....              | 3,153  | 253                    | 2,399                                       | 193                    | 3,999                    | 32                     | 204                      | 15                     |
| 40                                   | Stock Dividends Charged .....             | 6  | —                      | 156   | —                      | 24                       | —                      | 74                       | —                      |
| 41                                   | Capital Expenditures .....                | 5,823  | 675                    | 11,010                                      | 596                    | 5,605                    | 1,254                  | 1,744                    | 582                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                        |                          |                        |                              |                        |                          |                        |                              |                        |   |                        |    |
|--|------------------------|--------------------------|------------------------|------------------------------|------------------------|--------------------------|------------------------|------------------------------|------------------------|---|------------------------|----|
| Machine Tools                                  |                        | Machinery<br>n.e.c.      |                        | Primary Iron<br>and<br>Steel |                        | Sheet Metal<br>Products  |                        | Wire<br>and<br>Wire Products |                        | Miscellaneous<br>Iron and Steel<br>Products |                        |    |
| Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                    | Loss<br>Com-<br>panies |    |
| 36   | 18                     | 193                      | 88                     | 23                           | 15                     | 227                      | 86                     | 45                           | 9                      | 78  | 30                     | 1  |
| \$ 933   | \$ 741                 | \$ 18,194                | \$ 954                 | \$ 23,607                    | \$ 219                 | \$ 13,386                | \$ 652                 | \$ 3,351                     | \$ 42                  | \$ 7,251                                    | \$ 385                 | 2  |
| 211  | 43                     | 5,599                    | 279                    | 24,473                       | 2,667                  | 1,455                    | 27                     | 3,508                        | —                      | 1,908                                       | 72                     | 3  |
| 64   | 8                      | 2,289                    | 476                    | 22,563                       | 84                     | 1,267                    | 350                    | 1,386                        | —                      | 762   | 47                     | 4  |
| 1,990  | 913                    | 42,376                   | 6,098                  | 35,858                       | 14,585                 | 23,096                   | 7,007                  | 6,030                        | 101                    | 13,338                                      | 1,983                  | 5  |
| 4,673  | 3,015                  | 87,203                   | 15,538                 | 92,636                       | 42,057                 | 40,784                   | 12,622                 | 13,054                       | 260                    | 83,416                                      | 2,553                  | 6  |
| 74   | 130                    | 3,684                    | 1,011                  | 6,625                        | 1,309                  | 3,099                    | 539                    | 905                          | 88                     | 1,467                                       | 390                    | 7  |
| 6,550  | 7,287                  | 89,155                   | 24,286                 | 394,217                      | 52,544                 | 85,959                   | 31,374                 | 25,391                       | 1,796                  | 52,081                                      | 54,168                 | 8  |
| 846  | 639                    | 4,738                    | 1,822                  | 25,461                       | 56,123                 | 5,035                    | 2,026                  | 1,699                        | 210                    | 2,636                                       | 576                    | 9  |
| 244  | 496                    | 5,817                    | 1,047                  | 4,837                        | 3,373                  | 2,395                    | 2,457                  | 858                          | 109                    | 1,354                                       | 703                    | 10 |
| 15,585   | 13,272                 | 259,055                  | 51,511                 | 630,277                      | 172,961                | 176,476                  | 57,054                 | 56,182                       | 2,606                  | 164,213                                     | 60,877                 | 11 |
| 898  | 460                    | 12,821                   | 5,876                  | 11,528                       | 8,098                  | 4,240                    | 3,239                  | 734                          | 118                    | 813   | 3,997                  | 12 |
| 1,064  | 679                    | 19,270                   | 4,269                  | 44,321                       | 12,765                 | 15,054                   | 5,103                  | 3,667                        | 94                     | 5,346                                       | 1,085                  | 13 |
| 218  | 5                      | 7,161                    | 85                     | 12,340                       | 1,684                  | 5,364                    | 444                    | 2,057                        | 10                     | 1,771                                       | 42                     | 14 |
| 1,736  | 916                    | 41,106                   | 13,929                 | 46,705                       | 14,239                 | 6,195                    | 5,722                  | 1,359                        | 126                    | 72,106                                      | 4,337                  | 15 |
| 182  | 364                    | 6,466                    | 4,452                  | 46,272                       | 26,289                 | 2,094                    | 7,998                  | 1,883                        | 144                    | 390   | 1,967                  | 16 |
| —  | 2                      | 1,343                    | 21                     | 1,430                        | 174                    | 51                       | —                      | 5                            | —                      | 3   | —                      | 17 |
| 3,408  | 5,301                  | 43,771                   | 9,287                  | 246,118                      | 27,431                 | 43,384                   | 15,987                 | 14,298                       | 976                    | 34,407                                      | 30,739                 | 18 |
| 2,702  | 1,723                  | 36,776                   | 10,963                 | 50,952                       | 38,534                 | 42,688                   | 9,953                  | 8,993                        | 889                    | 14,951                                      | 16,388                 | 19 |
| 5,395  | 4,194                  | 90,421                   | 4,240                  | 170,611                      | 44,917                 | 57,572                   | 9,326                  | 23,268                       | 264                    | 34,649                                      | 2,796                  | 20 |
| 18   | 372                    | 80                       | 1,611                  | —                            | 1,170                  | 166                      | 718                    | 82                           | 15                     | 223   | 474                    | 21 |
| 15,585   | 13,272                 | 259,055                  | 51,511                 | 630,277                      | 172,961                | 176,476                  | 57,054                 | 56,182                       | 2,606                  | 164,213                                     | 60,877                 | 22 |
| 17,056   | 8,460                  | 263,928                  | 35,435                 | 365,243                      | 177,139                | 235,341                  | 51,501                 | 57,264                       | 1,051                  | 79,578                                      | 14,996                 | 23 |
| 1,375  | 359                    | 26,796                   | 2,160                  | 32,377                       | 4,060                  | 17,663                   | 1,381                  | 7,771                        | 25                     | 6,784                                       | 703                    | 24 |
| 5  | 4                      | 2,008                    | 26                     | 9                            | 3                      | 54                       | 11                     | 5                            | 6                      | 83  | 3                      | 25 |
| 2  | —                      | 116                      | 7                      | 567                          | 347                    | 37                       | —                      | 49                           | —                      | 42  | 4                      | 26 |
| 1  | —                      | 1                        | 1                      | —                            | —                      | —                        | —                      | 1                            | —                      | —   | —                      | 27 |
| —  | —                      | 12                       | —                      | —                            | —                      | —                        | —                      | 8                            | —                      | —   | —                      | 28 |
| —  | —                      | 568                      | 4                      | 1,045                        | 3,621                  | 21                       | 2                      | 88                           | —                      | 186   | 1                      | 29 |
| 40   | 21                     | 604                      | 234                    | 782                          | 567                    | 894                      | 236                    | 132                          | 8                      | 200   | 115                    | 30 |
| —  | 17                     | 115                      | 120                    | 1,177                        | 219                    | 17                       | 344                    | 29                           | 4                      | 5   | 67                     | 31 |
| 15   | —                      | 65                       | 7                      | 8                            | 354                    | 45                       | 13                     | 19                           | 1                      | 15  | 1                      | 32 |
| 7  | 1                      | 160                      | 14                     | 347                          | 9                      | 111                      | 14                     | 41                           | —                      | 61  | 1                      | 33 |
| 24   | 34                     | 606                      | 48                     | 2,832                        | 31                     | 1,425                    | 36                     | 284                          | 3                      | 244   | 26                     | 34 |
| 27   | 6                      | 240                      | 15                     | 176                          | 19                     | 504                      | 113                    | 59                           | 1                      | 218   | 15                     | 35 |
| 524  | 201                    | 5,892                    | 1,005                  | 28,744                       | 1,778                  | 5,199                    | 1,513                  | 1,499                        | 121                    | 2,257                                       | 3,967                  | 36 |
| —  | —                      | —                        | —                      | 606                          | —                      | —                        | —                      | —                            | —                      | —   | —                      | 37 |
| —  | —                      | —                        | —                      | —                            | —                      | —                        | —                      | —                            | —                      | —   | —                      | 38 |
| 126  | —                      | 6,594                    | 3                      | 8,269                        | 2,915                  | 1,780                    | 7                      | 1,562                        | —                      | 2,138                                       | 126                    | 39 |
| 13   | —                      | 195                      | —                      | —                            | —                      | 172                      | 14                     | 70                           | —                      | —   | —                      | 40 |
| 1,027  | 253                    | 6,983                    | 2,399                  | 42,488                       | 3,626                  | 9,983                    | 3,553                  | 1,788                        | 194                    | 2,545                                       | 3,923                  | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |   | Industrial Division: MANUFACTURING—(Continued) |                |                    |                |                         |                |                  |                |
|--------------------------------------|---|--|----------------|--------------------|----------------|-------------------------|----------------|------------------|----------------|
|                                      |   | Group 10-Sub-Total                             |                | Aircraft and Parts |                | Auto Repair and Garages |                | Motor Vehicles   |                |
|                                      |   | Profit Companies                               | Loss Companies | Profit Companies   | Loss Companies | Profit Companies        | Loss Companies | Profit Companies | Loss Companies |
| 1                                    | Number of Companies .....                 | 1,311  | 596            | 28                 | 8              | 263                     | 157            | 24               | 9              |
| <b>Assets</b>                        |   |  |                |                    |                |                         |                |                  |                |
| 2                                    | Cash .....                                | \$ 106,223                                     | \$ 7,865       | \$ 16,617          | \$ 695         | \$ 1,549                | \$ 271         | \$ 13,303        | \$ 9,590       |
| 3                                    | Government Securities .....               | 49,264   | 4,248          | 4,347              | —              | 167                     | 37             | 195              | 13,738         |
| 4                                    | Other Securities .....                    | 37,781   | 2,158          | 988                | —              | 633                     | 163            | 298              | 8              |
| 5                                    | Receivables .....                         | 265,766  | 58,612         | 25,465             | 2,296          | 4,264                   | 2,138          | 16,648           | 5,919          |
| 6                                    | Inventories .....                         | 596,612  | 134,120        | 35,009             | 7,529          | 4,500                   | 2,617          | 47,241           | 31,078         |
| 7                                    | Land .....                                | 30,400   | 7,398          | 924                | 252            | 1,409                   | 613            | 4,603            | 2,885          |
| 8                                    | Buildings and Equipment .....             | 996,768  | 259,927        | 55,277             | 10,700         | 9,284                   | 5,700          | 111,508          | 143,410        |
| 9                                    | Investment in Affiliated Companies .....  | 115,097  | 80,074         | 182                | 56             | 265                     | 118            | 31,546           | 15,478         |
| 10                                   | Other Assets .....                        | 28,796   | 13,690         | 1,888              | 221            | 1,818                   | 631            | 539              | 977            |
| 11                                   | Total .....                               | 2,226,707                                      | 568,092        | 140,697            | 21,749         | 23,889                  | 12,288         | 225,881          | 223,083        |
| <b>Liabilities and Capital</b>       |   |  |                |                    |                |                         |                |                  |                |
| 12                                   | Bank Loans .....                          | 55,685   | 43,045         | 642                | 44             | 1,638                   | 1,733          | 4,610            | 3,667          |
| 13                                   | Payables .....                            | 150,961  | 41,046         | 28,523             | 3,156          | 3,533                   | 2,129          | 37,996           | 23,339         |
| 14                                   | Tax Liabilities .....                     | 47,609   | 2,870          | 7,578              | 11             | 271                     | 32             | 9,642            | 162            |
| 15                                   | Other Liabilities .....                   | 266,138  | 55,683         | 15,086             | 5,854          | 2,900                   | 1,886          | 56,768           | 2,740          |
| 16                                   | Funded Debt .....                         | 133,041  | 56,837         | 6,092              | 1,526          | 2,080                   | 1,650          | 37               | 458            |
| 17                                   | Liability Reserves .....                  | 14,701   | 386            | 47                 | —              | 34                      | 22             | 858              | 349            |
| 18                                   | Depreciation and Depletion Reserves ..... | 571,177  | 134,612        | 33,077             | 2,225          | 3,403                   | 1,677          | 41,690           | 53,043         |
| 19                                   | Capital Stock .....                       | 321,427  | 129,725        | 24,251             | 454            | 5,409                   | 2,653          | 11,499           | 16,832         |
| 20                                   | Surplus .....                             | 667,866  | 114,523        | 25,423             | 8,515          | 4,800                   | 1,156          | 62,781           | 124,425        |
| 21                                   | Less <i>Deficit</i> .....                 | <i>1,898</i>                                   | <i>10,635</i>  | <i>22</i>          | <i>36</i>      | <i>179</i>              | <i>650</i>     | —                | <i>1,932</i>   |
| 22                                   | Total .....                               | 2,226,707                                      | 568,092        | 140,697            | 21,749         | 23,889                  | 12,288         | 225,881          | 223,083        |
| 23                                   | Gross Sales or Revenue .....              | 1,970,238                                      | 450,337        | 365,482            | 23,382         | 48,409                  | 24,012         | 446,761          | 290,658        |
| 24                                   | Current Year Profit or <i>Loss</i> .....  | 156,132  | <i>19,959</i>  | 15,599             | <i>1,040</i>   | 1,652                   | <i>629</i>     | 19,663           | <i>11,450</i>  |
| <b>Selected Revenues and Charges</b> |   |  |                |                    |                |                         |                |                  |                |
| 25                                   | Rents Received .....                      | 2,595  | 218            | 26                 | 16             | 87                      | 151            | 33               | 85             |
| 26                                   | Bond Interest Received .....              | 1,205  | 402            | 31                 | —              | —                       | 1              | 4                | 513            |
| 27                                   | Mortgage Interest Received .....          | 5  | 3              | —                  | —              | —                       | —              | —                | —              |
| 28                                   | Foreign Dividends Received .....          | 2,428  | —              | —                  | 10             | —                       | —              | —                | 16,214         |
| 29                                   | Canadian Dividends Received .....         | 5,634  | 3,713          | —                  | —              | 18                      | 14             | 2,610            | —              |
| 30                                   | Rents Paid .....                          | 5,130  | 1,796          | 514                | 52             | 704                     | 443            | 443              | 396            |
| 31                                   | Bond Interest Paid .....                  | 3,567  | 1,305          | 120                | 61             | 12                      | 5              | —                | 18             |
| 32                                   | Mortgage Interest Paid .....              | 316  | 479            | 502                | —              | 49                      | 27             | 1                | 2              |
| 33                                   | Charitable Donations .....                | 1,431  | 96             | 152                | 9              | 7                       | 1              | 213              | 207            |
| 34                                   | Pension Contributions .....               | 9,698  | 562            | 1,319              | 100            | 17                      | 11             | 240              | 3,612          |
| 35                                   | Group Insurance Contributions .....       | 2,476  | 495            | 658                | 43             | 27                      | 18             | 149              | 1,170          |
| 36                                   | Capital Cost Allowance .....              | 69,889   | 12,011         | 12,121             | 2,574          | 821                     | 345            | 10,009           | 23,810         |
| 37                                   | Depletion Charged .....                   | 606  | —              | —                  | —              | —                       | —              | —                | —              |
| 38                                   | Write-off Mine and Oil Development .....  | —  | —              | —                  | —              | —                       | —              | —                | —              |
| 39                                   | Cash Dividends Charged .....              | 41,778   | 5,393          | 2,524              | 32             | 91                      | 8              | 11,844           | 7,053          |
| 40                                   | Stock Dividends Charged .....             | 930  | 14             | 2,350              | —              | 90                      | —              | —                | —              |
| 41                                   | Capital Expenditures .....                | 98,870   | 19,572         | 6,481              | 5,579          | 1,315                   | 478            | 20,751           | 16,223         |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                        |  |                        |  |                        |                          |                        |                          |                        |                                     |                        |    |
|--|------------------------|--|------------------------|--|------------------------|--------------------------|------------------------|--------------------------|------------------------|-------------------------------------|------------------------|----|
| Motor Vehicle<br>Parts and<br>Accessories      |                        | Boat and Ship<br>Building and<br>Repairing |                        | Miscellaneous<br>Transportation<br>Equipment |                        | Group II—Sub-Total       |                        | Aluminum<br>Products     |                        | Other Non-Ferrous<br>Metal Products |                        |    |
| Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies            | Loss<br>Com-<br>panies |    |
| 93   | 22                     | 93   | 34                     | 27   | 4                      | 528                      | 234                    | 51                       | 36                     | 233                                 | 106                    | 1  |
| \$ 10,859                                      | \$ 74                  | \$ 8,237                                   | \$ 99                  | \$ 14,839                                    | \$ 214                 | \$ 65,404                | \$ 10,943              | \$ 789                   | \$ 360                 | \$ 29,022                           | \$ 956                 | 2  |
| 4,830  | 67                     | 5,953                                      | 1                      | 11,483                                       | —                      | 26,975                   | 13,843                 | 57                       | 392                    | 25,294                              | 94                     | 3  |
| 222  | —                      | 2,052                                      | 16                     | 2,651  | 18                     | 6,844                    | 205                    | 128                      | 88                     | 2,700                               | 140                    | 4  |
| 14,631   | 924                    | 20,927                                     | 635                    | 25,099                                       | 993                    | 107,034                  | 12,905                 | 5,085                    | 4,901                  | 44,178                              | 3,777                  | 5  |
| 30,465   | 1,945                  | 98,753                                     | 715                    | 35,921                                       | 5,412                  | 251,889                  | 49,296                 | 4,914                    | 3,662                  | 103,006                             | 5,883                  | 6  |
| 2,182  | 95                     | 3,718                                      | 659                    | 3,355  | 1,327                  | 16,191                   | 5,831                  | 107                      | 173                    | 30,361                              | 562                    | 7  |
| 91,409   | 3,095                  | 63,680                                     | 8,832                  | 87,506                                       | 10,196                 | 418,664                  | 181,933                | 11,554                   | 5,939                  | 778,730                             | 9,459                  | 8  |
| 9,499  | 440                    | 7,996                                      | 1,414                  | 12,422                                       | 2,695                  | 61,910                   | 20,201                 | 99                       | 166                    | 50,345                              | 1,111                  | 9  |
| 1,507  | 296                    | 2,165                                      | 149                    | 4,502  | 87                     | 12,419                   | 2,361                  | 649                      | 799                    | 13,652                              | 560                    | 10 |
| 165,604  | 6,936                  | 213,481                                    | 12,520                 | 197,778                                      | 20,942                 | 967,330                  | 297,518                | 23,382                   | 16,480                 | 1,077,288                           | 22,542                 | 11 |
| 3,599  | 882                    | 2,500                                      | 306                    | 275  | 3,538                  | 13,264                   | 10,170                 | 1,064                    | 3,452                  | 12,270                              | 2,390                  | 12 |
| 13,199   | 739                    | 13,757                                     | 431                    | 16,523                                       | 2,006                  | 113,531                  | 31,800                 | 3,530                    | 2,497                  | 43,715                              | 2,290                  | 13 |
| 2,893  | 8                      | 5,270                                      | 8                      | 7,004  | 90                     | 32,658                   | 311                    | 642                      | 212                    | 55,516                              | 76                     | 14 |
| 14,362   | 704                    | 83,000                                     | 553                    | 8,856  | 365                    | 180,972                  | 12,102                 | 941                      | 2,135                  | 20,810                              | 3,618                  | 15 |
| 6,452  | 468                    | 2,214                                      | 173                    | 8,396  | 1,962                  | 25,271                   | 6,237                  | 2,507                    | 851                    | 346,230                             | 2,463                  | 16 |
| 523  | —                      | 129  | —                      | 188  | —                      | 1,779                    | 371                    | —                        | —                      | 258                                 | 1                      | 17 |
| 43,419   | 1,779                  | 46,088                                     | 5,692                  | 50,850                                       | 5,380                  | 218,527                  | 69,796                 | 6,268                    | 3,539                  | 289,993                             | 4,181                  | 18 |
| 19,451   | 1,195                  | 11,172                                     | 9,351                  | 50,528                                       | 3,477                  | 122,310                  | 33,962                 | 2,582                    | 2,353                  | 143,934                             | 6,202                  | 19 |
| 61,722   | 1,499                  | 49,379                                     | 543                    | 55,166                                       | 4,855                  | 259,271                  | 140,993                | 6,125                    | 2,243                  | 165,263                             | 3,022                  | 20 |
| 16   | 338                    | 28   | 4,537                  | 8  | 731                    | 253                      | 8,224                  | 277                      | 802                    | 701                                 | 1,701                  | 21 |
| 165,604  | 6,936                  | 213,481                                    | 12,520                 | 197,778                                      | 20,942                 | 967,330                  | 297,518                | 23,382                   | 16,480                 | 1,077,288                           | 22,542                 | 22 |
| 198,429  | 9,755                  | 188,141                                    | 3,304                  | 241,662                                      | 7,376                  | 1,488,884                | 358,487                | 33,553                   | 16,523                 | 507,458                             | 23,309                 | 23 |
| 12,064   | 275                    | 16,915                                     | 155                    | 19,978                                       | 1,013                  | 85,871                   | 14,562                 | 2,093                    | 870                    | 29,351                              | 1,765                  | 24 |
| 32   | 3                      | 145  | 7                      | 10   | —                      | 333                      | 262                    | 17                       | 2                      | 388                                 | 81                     | 25 |
| 46   | —                      | 104  | 1                      | 312  | —                      | 497                      | 515                    | 1                        | —                      | 508                                 | 4                      | 26 |
| —  | —                      | 3  | —                      | 1  | —                      | 4                        | —                      | —                        | —                      | 2                                   | —                      | 27 |
| —  | —                      | —  | —                      | 203  | —                      | 203                      | 16,224                 | —                        | —                      | 4,933                               | —                      | 28 |
| 6  | 43                     | 435  | —                      | 185  | —                      | 3,254                    | 57                     | 104                      | —                      | 3,110                               | —                      | 29 |
| 627  | 44                     | 274  | 10                     | 142  | 3                      | 2,704                    | 948                    | 155                      | 113                    | 1,356                               | 175                    | 30 |
| 310  | 10                     | 85   | —                      | 381  | 2                      | 908                      | 96                     | 56                       | 125                    | 12,373                              | 10                     | 31 |
| 22   | 2                      | 7  | 2                      | —  | —                      | 581                      | 33                     | 32                       | 7                      | 58                                  | 10                     | 32 |
| 107  | 5                      | 125  | 1                      | 197  | 1                      | 801                      | 224                    | 26                       | 5                      | 349                                 | 4                      | 33 |
| 3,254  | 1                      | 553  | 1                      | 1,475  | 49                     | 6,858                    | 3,774                  | 52                       | 9                      | 946                                 | 4                      | 34 |
| 323  | 4                      | 133  | 8                      | 187  | 1                      | 1,477                    | 1,244                  | 30                       | 11                     | 249                                 | 82                     | 35 |
| 8,833  | 200                    | 3,112                                      | 425                    | 4,945  | 179                    | 39,841                   | 27,533                 | 896                      | 282                    | 55,503                              | 524                    | 36 |
| —  | —                      | —  | —                      | —  | —                      | —                        | —                      | —                        | —                      | 69                                  | —                      | 37 |
| —  | —                      | —  | —                      | —  | —                      | —                        | —                      | —                        | —                      | —                                   | —                      | 38 |
| 3,016  | 19                     | 2,422                                      | —                      | 4,099  | —                      | 23,996                   | 7,112                  | 42                       | 5                      | 20,114                              | 29                     | 39 |
| 59   | —                      | 1,664                                      | —                      | 110  | —                      | 4,273                    | —                      | —                        | —                      | 16                                  | —                      | 40 |
| 19,056   | 321                    | 5,225                                      | 557                    | 8,862  | 1,342                  | 61,690                   | 24,500                 | 1,182                    | 467                    | 94,658                              | 1,197                  | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|    |   | Industrial Division: MANUFACTURING—(Continued) |                |  |                |                                 |                |                                   |                |
|----|---|--|----------------|--|----------------|---------------------------------|----------------|-----------------------------------|----------------|
|    |   | Group 12-Sub-Total                             |                | Heavy Electrical Machinery and Equipment |                | Household Electrical Appliances |                | Miscellaneous Electrical Products |                |
|    |   | Profit Companies                               | Loss Companies | Profit Companies                         | Loss Companies | Profit Companies                | Loss Companies | Profit Companies                  | Loss Companies |
| 1  | Number of Companies .....                 | 284  | 142            | 47                                       | 10             | 87                              | 37             | 103                               | 42             |
|    | <b>Assets</b>                             |  |                |  |                |                                 |                |                                   |                |
| 2  | Cash .....                                | \$ 29,811                                      | \$ 1,316       | \$ 3,215                                 | \$ 138         | \$ 16,276                       | \$ 1,111       | \$ 9,331                          | \$ 843         |
| 3  | Government Securities .....               | 25,351   | 486            | 429                                      | —              | 2,535                           | 86             | 3,599                             | 50             |
| 4  | Other Securities .....                    | 2,828  | 228            | 652                                      | —              | 176                             | 39             | 2,180                             | 322            |
| 5  | Receivables .....                         | 49,263   | 8,678          | 11,088                                   | 1,694          | 44,107                          | 5,017          | 60,637                            | 4,434          |
| 6  | Inventories .....                         | 107,920  | 9,545          | 22,197                                   | 3,124          | 78,783                          | 16,434         | 133,849                           | 10,351         |
| 7  | Land .....                                | 30,468   | 735            | 772                                      | 74             | 2,594                           | 424            | 5,304                             | 195            |
| 8  | Buildings and Equipment .....             | 790,284  | 15,398         | 22,158                                   | 4,254          | 82,289                          | 25,229         | 173,940                           | 12,688         |
| 9  | Investment in Affiliated Companies .....  | 50,444   | 1,277          | 2,955                                    | 24             | 19,637                          | 4,367          | 13,039                            | 32             |
| 10 | Other Assets .....                        | 14,301   | 1,359          | 1,542                                    | 631            | 5,696                           | 860            | 2,449                             | 758            |
| 11 | Total .....                               | 1,100,670                                      | 39,022         | 65,008                                   | 9,939          | 252,093                         | 53,567         | 404,328                           | 29,673         |
|    | <b>Liabilities and Capital</b>            |  |                |  |                |                                 |                |                                   |                |
| 12 | Bank Loans .....                          | 13,334   | 5,842          | 3,539                                    | 1,452          | 10,840                          | 4,229          | 13,906                            | 2,427          |
| 13 | Payables .....                            | 47,245   | 4,787          | 6,384                                    | 1,766          | 34,405                          | 3,360          | 51,805                            | 3,151          |
| 14 | Tax Liabilities .....                     | 56,158   | 288            | 1,706                                    | 97             | 10,729                          | 346            | 14,173                            | 175            |
| 15 | Other Liabilities .....                   | 21,751   | 5,753          | 5,104                                    | 1,951          | 20,048                          | 12,905         | 7,757                             | 5,315          |
| 16 | Funded Debt .....                         | 348,737  | 3,314          | 1,567                                    | 755            | 24,413                          | 1,225          | 10,824                            | 8,631          |
| 17 | Liability Reserves .....                  | 258  | 1              | 75                                       | —              | 1,208                           | 1,274          | 1,476                             | 115            |
| 18 | Depreciation and Depletion Reserves ..... | 296,261  | 7,720          | 12,112                                   | 2,410          | 41,139                          | 10,322         | 93,916                            | 2,026          |
| 19 | Capital Stock .....                       | 146,516  | 8,555          | 8,848                                    | 2,707          | 30,179                          | 8,810          | 45,123                            | 8,307          |
| 20 | Surplus .....                             | 171,388  | 5,265          | 25,720                                   | 38             | 79,514                          | 12,977         | 165,466                           | 1,339          |
| 21 | Less <i>Deficit</i> .....                 | <i>978</i>                                     | <i>2,503</i>   | <i>47</i>                                | <i>1,237</i>   | <i>382</i>                      | <i>1,881</i>   | <i>118</i>                        | <i>1,813</i>   |
| 22 | Total .....                               | 1,100,670                                      | 39,022         | 65,008                                   | 9,939          | 252,093                         | 53,567         | 404,328                           | 29,673         |
| 23 | Gross Sales or Revenue .....              | 541,011  | 39,832         | 80,165                                   | 10,919         | 308,913                         | 63,535         | 565,291                           | 36,417         |
| 24 | Current Year Profit or <i>Loss</i> .....  | 31,444   | <i>2,635</i>   | 5,156                                    | <i>688</i>     | 19,739                          | <i>1,877</i>   | 36,809                            | <i>1,824</i>   |
|    | <b>Selected Revenues and Charges</b>      |  |                |  |                |                                 |                |                                   |                |
| 25 | Rents Received .....                      | 405  | 83             | 33                                       | 1              | 18                              | 85             | 32                                | 7              |
| 26 | Bond Interest Received .....              | 509  | 4              | 9  | —              | 9                               | 2              | 69                                | —              |
| 27 | Mortgage Interest Received .....          | 2  | —              | 3  | —              | 2                               | 1              | —                                 | —              |
| 28 | Foreign Dividends Received .....          | 4,933  | —              | —  | —              | 18                              | —              | 68                                | —              |
| 29 | Canadian Dividends Received .....         | 3,214  | —              | 8  | —              | 327                             | 360            | 1,783                             | —              |
| 30 | Rents Paid .....                          | 1,511  | 288            | 301                                      | 60             | 1,439                           | 318            | 2,176                             | 195            |
| 31 | Bond Interest Paid .....                  | 12,429   | 135            | 11                                       | 30             | 973                             | 42             | 381                               | 472            |
| 32 | Mortgage Interest Paid .....              | 90   | 17             | 28                                       | —              | 36                              | 28             | 34                                | 1              |
| 33 | Charitable Donations .....                | 375  | 9              | 36                                       | —              | 195                             | 14             | 303                               | 4              |
| 34 | Pension Contributions .....               | 998  | 13             | 298                                      | 3              | 1,241                           | 137            | 4,167                             | 40             |
| 35 | Group Insurance Contributions .....       | 279  | 93             | 60                                       | 50             | 98                              | 10             | 337                               | 30             |
| 36 | Capital Cost Allowance .....              | 56,399   | 806            | 1,537                                    | 16             | 5,312                           | 1,708          | 12,403                            | 1,426          |
| 37 | Depletion Charged .....                   | 69   | —              | —  | —              | —                               | —              | —                                 | —              |
| 38 | Write-off Mine and Oil Development .....  | —  | —              | —  | —              | —                               | —              | —                                 | —              |
| 39 | Cash Dividends Charged .....              | 20,156   | 34             | 1,128                                    | —              | 1,974                           | 775            | 4,047                             | 190            |
| 40 | Stock Dividends Charged .....             | 16   | —              | 37                                       | —              | 7                               | —              | —                                 | —              |
| 41 | Capital Expenditures .....                | 95,840   | 1,664          | 2,190                                    | 577            | 7,234                           | 1,469          | 23,262                            | 2,024          |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING--(Continued) |                |  |                |                          |                |   |                |                     |                |                                 |                |    |
|---|----------------|--|----------------|--------------------------|----------------|---|----------------|---------------------|----------------|---------------------------------|----------------|----|
| Group 13--Sub-Total                             |                | Abrasive, Asbestos, Cement and Clay Products |                | Glass and Glass Products |                | Miscellaneous Non-Metallic Mineral Products |                | Group 14--Sub-Total |                | Petroleum Refining and Products |                |    |
| Profit Companies                                | Loss Companies | Profit Companies                             | Loss Companies | Profit Companies         | Loss Companies | Profit Companies                            | Loss Companies | Profit Companies    | Loss Companies | Profit Companies                | Loss Companies |    |
| 237   | 89             | 99   | 36             | 44                       | 14             | 182   | 79             | 325                 | 129            | 22                              | 15             | 1  |
| \$ 28,822                                       | \$ 2,092       | \$ 12,009                                    | \$ 638         | \$ 2,586                 | \$ 12          | \$ 6,592                                    | \$ 1,687       | \$ 21,187           | \$ 2,337       | \$ 32,227                       | \$ 6,479       | 2  |
| 6,563   | 136            | 872  | 136            | 3,561                    | 3              | 2,710                                       | 71             | 7,143               | 210            | 12,122                          | 2,080          | 3  |
| 3,008   | 361            | 5,800  | 284            | 1,909                    | —              | 757   | 231            | 8,466               | 515            | 52,798                          | 896            | 4  |
| 115,832   | 11,145         | 11,212                                       | 1,827          | 15,964                   | 753            | 17,992                                      | 1,208          | 45,168              | 3,788          | 129,433                         | 8,307          | 5  |
| 234,829   | 29,909         | 21,971                                       | 5,828          | 23,249                   | 1,302          | 15,691                                      | 1,419          | 60,911              | 8,549          | 225,851                         | 20,186         | 6  |
| 8,670   | 693            | 5,055  | 710            | 2,663                    | 43             | 6,005                                       | 344            | 13,723              | 1,097          | 93,190                          | 16,360         | 7  |
| 278,387   | 42,171         | 141,609                                      | 21,380         | 54,150                   | 2,034          | 77,910                                      | 7,399          | 273,669             | 30,813         | 710,953                         | 89,430         | 8  |
| 35,631  | 4,423          | 4,192  | 1,325          | 8,165                    | 43             | 6,946                                       | 469            | 19,303              | 1,837          | 35,417                          | 1,708          | 9  |
| 9,687   | 2,249          | 2,083  | 991            | 4,186                    | 86             | 3,699                                       | 1,096          | 9,968               | 2,173          | 77,051                          | 4,006          | 10 |
| 721,429   | 93,179         | 204,803                                      | 33,119         | 116,433                  | 4,276          | 138,302                                     | 13,924         | 459,538             | 51,319         | 1,369,042                       | 149,452        | 11 |
| 28,285  | 8,108          | 2,639  | 801            | 2,799                    | 604            | 5,667                                       | 1,375          | 11,105              | 2,780          | 1,035                           | 6,244          | 12 |
| 92,594  | 8,277          | 8,955  | 1,407          | 7,724                    | 469            | 8,963                                       | 1,669          | 25,642              | 3,545          | 95,952                          | 12,357         | 13 |
| 26,608  | 618            | 8,781  | 25             | 1,678                    | 13             | 4,002                                       | 31             | 14,461              | 69             | 33,898                          | 1,828          | 14 |
| 32,909  | 20,171         | 5,804  | 9,443          | 7,543                    | 2,028          | 7,638                                       | 2,183          | 20,985              | 13,654         | 102,013                         | 31,056         | 15 |
| 36,804  | 10,611         | 6,269  | 4,875          | 10,920                   | 242            | 8,110                                       | 1,154          | 25,299              | 6,271          | 135,149                         | 37,496         | 16 |
| 2,759   | 1,389          | 594  | —              | 516                      | 41             | 6   | 1              | 1,116               | 42             | 10,337                          | 15             | 17 |
| 147,167   | 14,758         | 79,732                                       | 7,197          | 24,676                   | 815            | 39,512                                      | 2,270          | 143,920             | 10,282         | 332,244                         | 16,347         | 18 |
| 84,150  | 19,824         | 41,992                                       | 11,152         | 31,908                   | 1,126          | 18,953                                      | 4,811          | 92,853              | 17,089         | 284,764                         | 18,743         | 19 |
| 270,700   | 14,354         | 50,440                                       | 1,469          | 29,855                   | 2              | 45,726                                      | 1,377          | 126,021             | 2,848          | 373,659                         | 25,753         | 20 |
| 547   | 4,931          | 403  | 3,250          | 1,186                    | 1,064          | 275   | 947            | 1,864               | 5,261          | 9                               | 387            | 21 |
| 721,429   | 93,179         | 204,803                                      | 33,119         | 116,433                  | 4,276          | 138,302                                     | 13,924         | 459,538             | 51,319         | 1,369,042                       | 149,452        | 22 |
| 954,369   | 110,871        | 155,778                                      | 15,729         | 118,454                  | 6,197          | 134,441                                     | 8,838          | 408,673             | 30,764         | 1,377,491                       | 112,628        | 23 |
| 61,704  | 4,389          | 30,412                                       | 957            | 8,182                    | 274            | 15,265                                      | 696            | 53,859              | 1,927          | 100,656                         | 969            | 24 |
| 83  | 93             | 41   | 36             | 111                      | 3              | 82  | 4              | 234                 | 43             | 4,501                           | 856            | 25 |
| 87  | 2              | 174  | 8              | 155                      | —              | 70  | 3              | 399                 | 11             | 235                             | 48             | 26 |
| 5   | 1              | —  | —              | —                        | —              | 2   | 1              | 2                   | 1              | 301                             | 2              | 27 |
| 86  | —              | 6  | —              | —                        | —              | —   | —              | 6                   | —              | 76                              | —              | 28 |
| 2,118   | 360            | 3,015  | —              | 51                       | —              | 499   | 613            | 3,565               | 613            | 2,929                           | 40             | 29 |
| 3,916   | 573            | 213  | 37             | 349                      | 34             | 278   | 56             | 840                 | 127            | 7,607                           | 558            | 30 |
| 1,365   | 544            | 260  | 357            | 513                      | —              | 320   | 8              | 1,093               | 365            | 3,768                           | 1,050          | 31 |
| 98  | 29             | 51   | 17             | 5                        | 6              | 21  | 12             | 77                  | 35             | 37                              | 1              | 32 |
| 534   | 18             | 156  | 3              | 96                       | —              | 67  | —              | 319                 | 3              | 623                             | 13             | 33 |
| 5,706   | 180            | 1,202  | 25             | 383                      | 5              | 294   | 2              | 1,879               | 32             | 5,665                           | 11             | 34 |
| 495   | 90             | 132  | 28             | 25                       | 1              | 128   | 5              | 285                 | 34             | 694                             | 13             | 35 |
| 19,252  | 3,150          | 10,508                                       | 1,117          | 3,624                    | 70             | 6,577                                       | 613            | 20,709              | 1,800          | 62,297                          | 9,722          | 36 |
| —   | —              | 159  | 5              | 6                        | —              | 227   | 3              | 392                 | 8              | 12,549                          | —              | 37 |
| —   | —              | —  | —              | —                        | —              | —   | —              | —                   | —              | 6,626                           | 573            | 38 |
| 7,149   | 965            | 10,955                                       | —              | 1,581                    | —              | 2,889                                       | 75             | 15,425              | 75             | 36,679                          | 112            | 39 |
| 44  | —              | 5  | —              | 1,509                    | —              | 39  | —              | 1,553               | —              | —                               | —              | 40 |
| 32,686  | 4,070          | 11,362                                       | 2,070          | 7,408                    | 112            | 10,450                                      | 1,301          | 29,220              | 3,483          | 129,375                         | 18,169         | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |   | <b>Industrial Division: MANUFACTURING—(Continued)</b>    |                        |                           |                        |  |                        |                                 |                        |
|--------------------------------------|---|--|------------------------|---------------------------|------------------------|--|------------------------|---------------------------------|------------------------|
|                                      |   | <b>Miscellaneous<br/>Petroleum and<br/>Coal Products</b> |                        | <b>Group 15—Sub-Total</b> |                        | <b>Pharmaceutical<br/>Preparations</b> |                        | <b>Paints and<br/>Varnishes</b> |                        |
|                                      |   | Profit<br>Com-<br>panies                                 | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies . . . . .                 | 13   | 4                      | 35                        | 19                     | 143                                    | 50                     | 72                              | 22                     |
| <b>Assets</b>                        |   |  |                        |                           |                        |  |                        |                                 |                        |
| 2                                    | Cash . . . . .                                | \$ 2,171   | \$ 5,758               | \$ 34,398                 | \$ 12,237              | \$ 9,641                               | \$ 387                 | \$ 3,992                        | \$ 177                 |
| 3                                    | Government Securities . . . . .               | 176  | —                      | 12,298                    | 2,080                  | 677                                    | 244                    | 31                              | 114                    |
| 4                                    | Other Securities . . . . .                    | 271  | 1,334                  | 53,069                    | 2,230                  | 2,346                                  | 603                    | 1,028                           | 87                     |
| 5                                    | Receivables . . . . .                         | 2,285  | 7,958                  | 131,718                   | 16,265                 | 16,427                                 | 1,165                  | 15,092                          | 1,991                  |
| 6                                    | Inventories . . . . .                         | 6,784  | 7,794                  | 232,635                   | 27,980                 | 24,210                                 | 2,591                  | 22,028                          | 2,696                  |
| 7                                    | Land . . . . .                                | 1,055  | 3,087                  | 94,245                    | 19,447                 | 2,514                                  | 55                     | 2,009                           | 211                    |
| 8                                    | Buildings and Equipment . . . . .             | 17,768   | 46,220                 | 728,721                   | 135,650                | 30,685                                 | 1,773                  | 28,709                          | 3,575                  |
| 9                                    | Investment in Affiliated Companies . . . . .  | 651  | 5,307                  | 36,068                    | 7,015                  | 4,339                                  | 529                    | 6,660                           | 26                     |
| 10                                   | Other Assets . . . . .                        | 503  | 739                    | 77,554                    | 4,745                  | 4,789                                  | 1,602                  | 7,744                           | 214                    |
| 11                                   | Total . . . . .                               | 31,664   | 78,197                 | 1,400,706                 | 227,649                | 95,628                                 | 8,949                  | 87,293                          | 9,091                  |
| <b>Liabilities and Capital</b>       |   |  |                        |                           |                        |  |                        |                                 |                        |
| 12                                   | Bank Loans . . . . .                          | 253  | 37                     | 1,288                     | 6,281                  | 1,060                                  | 667                    | 4,208                           | 289                    |
| 13                                   | Payables . . . . .                            | 2,416  | 4,225                  | 98,368                    | 16,582                 | 6,380                                  | 1,038                  | 7,984                           | 1,391                  |
| 14                                   | Tax Liabilities . . . . .                     | 480  | 788                    | 34,378                    | 2,616                  | 3,481                                  | 18                     | 2,343                           | 92                     |
| 15                                   | Other Liabilities . . . . .                   | 1,603  | 765                    | 103,616                   | 31,821                 | 8,027                                  | 2,771                  | 4,899                           | 1,172                  |
| 16                                   | Funded Debt . . . . .                         | 4,017  | 21,230                 | 139,166                   | 58,726                 | 2,875                                  | 241                    | 3,655                           | 105                    |
| 17                                   | Liability Reserves . . . . .                  | 11   | —                      | 10,348                    | 15                     | 506                                    | 5                      | 36                              | 12                     |
| 18                                   | Depreciation and Depletion Reserves . . . . . | 11,156   | 20,860                 | 343,400                   | 37,207                 | 15,732                                 | 707                    | 15,004                          | 921                    |
| 19                                   | Capital Stock . . . . .                       | 3,456  | 17,610                 | 288,220                   | 36,353                 | 22,867                                 | 3,683                  | 18,013                          | 3,072                  |
| 20                                   | Surplus . . . . .                             | 8,272  | 12,701                 | 381,931                   | 38,454                 | 35,073                                 | 1,128                  | 31,172                          | 2,343                  |
| 21                                   | Less <i>Deficit</i> . . . . .                 | —  | <i>19</i>              | <i>9</i>                  | <i>406</i>             | <i>373</i>                             | <i>1,309</i>           | <i>21</i>                       | <i>306</i>             |
| 22                                   | Total . . . . .                               | 31,664   | 78,197                 | 1,400,706                 | 227,649                | 95,628                                 | 8,949                  | 87,293                          | 9,091                  |
| 23                                   | Gross Sales or Revenue . . . . .              | 24,476   | 67,468                 | 1,401,967                 | 180,096                | 117,660                                | 8,223                  | 93,499                          | 6,120                  |
| 24                                   | Current Year Profit or <i>Loss</i> . . . . .  | 2,654  | <i>1,094</i>           | 103,310                   | <i>2,063</i>           | 13,261                                 | <i>644</i>             | 7,639                           | <i>339</i>             |
| <b>Selected Revenues and Charges</b> |   |  |                        |                           |                        |  |                        |                                 |                        |
| 25                                   | Rents Received . . . . .                      | 11   | 32                     | 4,512                     | 888                    | 363                                    | 53                     | 93                              | 1                      |
| 26                                   | Bond Interest Received . . . . .              | —  | —                      | 235                       | 48                     | 9                                      | 4                      | 3                               | 3                      |
| 27                                   | Mortgage Interest Received . . . . .          | —  | —                      | 301                       | 2                      | 10                                     | —                      | 4                               | —                      |
| 28                                   | Foreign Dividends Received . . . . .          | —  | —                      | 76                        | —                      | —                                      | 9                      | 2                               | —                      |
| 29                                   | Canadian Dividends Received . . . . .         | 52   | 48                     | 2,981                     | 88                     | 886                                    | 37                     | 96                              | —                      |
| 30                                   | Rents Paid . . . . .                          | 20   | 370                    | 7,627                     | 928                    | 633                                    | 105                    | 310                             | 33                     |
| 31                                   | Bond Interest Paid . . . . .                  | 148  | 1,008                  | 3,916                     | 2,058                  | 51                                     | 1                      | 130                             | —                      |
| 32                                   | Mortgage Interest Paid . . . . .              | 1  | 1                      | 38                        | 2                      | 14                                     | 1                      | 21                              | 4                      |
| 33                                   | Charitable Donations . . . . .                | 14   | 61                     | 637                       | 74                     | 118                                    | 2                      | 90                              | 1                      |
| 34                                   | Pension Contributions . . . . .               | 151  | 276                    | 5,816                     | 287                    | 673                                    | 15                     | 468                             | 5                      |
| 35                                   | Group Insurance Contributions . . . . .       | 20   | 37                     | 714                       | 50                     | 219                                    | 9                      | 53                              | 9                      |
| 36                                   | Capital Cost Allowance . . . . .              | 642  | 4,941                  | 62,939                    | 14,663                 | 1,833                                  | 92                     | 1,565                           | 113                    |
| 37                                   | Depletion Charged . . . . .                   | —  | 353                    | 12,549                    | 353                    | —                                      | —                      | —                               | —                      |
| 38                                   | Write-off Mine and Oil Development . . . . .  | —  | —                      | 6,626                     | 573                    | —                                      | —                      | —                               | —                      |
| 39                                   | Cash Dividends Charged . . . . .              | 409  | 1,420                  | 37,088                    | 1,532                  | 2,551                                  | 15                     | 1,369                           | 380                    |
| 40                                   | Stock Dividends Charged . . . . .             | —  | —                      | —                         | —                      | 235                                    | —                      | 6                               | —                      |
| 41                                   | Capital Expenditures . . . . .                | 450  | 3,921                  | 129,825                   | 22,090                 | 3,075                                  | 281                    | 2,429                           | 989                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

| Industrial Division: MANUFACTURING—(Concluded) |                |                                      |                |                                 |                |                    |                |  |                |                        |                      |                       |    |
|--|----------------|--------------------------------------|----------------|---------------------------------|----------------|--------------------|----------------|--|----------------|------------------------|----------------------|-----------------------|----|
| Soaps and Toilet Preparations                  |                | Fertilizers and Industrial Chemicals |                | Miscellaneous Chemical Products |                | Group 16 Sub-Total |                | Misc. Mfg. Industries Group 17 Sub-Total |                | Total Profit Companies | Total Loss Companies | Total All Companies ✓ |    |
| Profit Companies                               | Loss Companies | Profit Companies                     | Loss Companies | Profit Companies                | Loss Companies | Profit Companies   | Loss Companies | Profit Companies                         | Loss Companies |                        |                      |                       |    |
| 119  | 40             | 52                                   | 19             | 203                             | 70             | 589                | 201            | 470                                      | 226            | 9,023                  | 4,177                | 13,200                | 1  |
| \$ 6,419                                       | \$ 135         | \$ 7,310                             | \$ 2,267       | \$ 28,957                       | \$ 948         | \$ 56,319          | \$ 3,914       | \$ 12,231                                | \$ 1,971       | \$ 672,085             | \$ 56,859            | \$ 728,944            | 2  |
| 1,599  | 36             | 840                                  | —              | 3,797                           | 17             | 6,944              | 411            | 3,102                                    | 1,053          | 272,228                | 35,771               | 307,999               | 3  |
| 2,047  | 258            | 1,316                                | 17             | 18,222                          | 334            | 24,959             | 1,299          | 3,874                                    | 883            | 301,346                | 24,696               | 326,042               | 4  |
| 10,234   | 442            | 12,182                               | 2,049          | 61,159                          | 2,577          | 115,094            | 8,224          | 30,746                                   | 6,479          | 1,524,990              | 242,716              | 1,767,706             | 5  |
| 23,325   | 594            | 20,862                               | 5,739          | 80,203                          | 5,676          | 170,628            | 17,296         | 53,531                                   | 11,460         | 3,151,481              | 516,313              | 3,667,794             | 6  |
| 1,556  | 71             | 4,141                                | 349            | 6,550                           | 313            | 16,770             | 999            | 2,900                                    | 835            | 561,245                | 59,599               | 620,844               | 7  |
| 51,106   | 1,626          | 71,006                               | 83,371         | 399,797                         | 23,234         | 581,303            | 113,579        | 76,576                                   | 20,032         | 7,701,913              | 1,273,387            | 8,975,300             | 8  |
| 3,106  | 19             | 5,503                                | 918            | 18,644                          | 876            | 38,252             | 2,368          | 6,036                                    | 1,752          | 1,071,152              | 183,838              | 1,254,990             | 9  |
| 2,573  | 290            | 2,078                                | 2,782          | 17,046                          | 1,391          | 34,230             | 6,279          | 7,749                                    | 1,656          | 379,002                | 65,572               | 444,574               | 10 |
| 101,965  | 3,471          | 125,238                              | 97,492         | 634,375                         | 35,366         | 1,044,499          | 154,369        | 196,745                                  | 46,121         | 15,635,442             | 2,458,751            | 18,094,193            | 11 |
| 2,855  | 146            | 2,855                                | 1,283          | 4,294                           | 1,171          | 15,272             | 3,556          | 12,675                                   | 4,941          | 446,523                | 201,971              | 648,494               | 12 |
| 8,726  | 366            | 6,057                                | 5,111          | 35,815                          | 3,653          | 64,962             | 11,559         | 18,130                                   | 6,762          | 1,103,136              | 217,965              | 1,321,101             | 13 |
| 3,725  | 33             | 3,468                                | 2              | 9,818                           | 60             | 22,835             | 205            | 4,148                                    | 415            | 446,075                | 11,071               | 457,146               | 14 |
| 5,679  | 562            | 17,766                               | 22,062         | 34,663                          | 13,763         | 71,034             | 40,330         | 17,171                                   | 7,150          | 1,264,029              | 276,543              | 1,540,572             | 15 |
| 3,040  | 128            | 9,843                                | 39,915         | 34,015                          | 1,540          | 58,428             | 41,929         | 8,685                                    | 3,109          | 1,272,043              | 277,782              | 1,549,825             | 16 |
| 98   | —              | 381                                  | —              | 3,760                           | —              | 4,781              | 17             | 435                                      | —              | 52,382                 | 2,915                | 55,297                | 17 |
| 19,084   | 596            | 42,216                               | 4,121          | 188,699                         | 5,244          | 280,735            | 11,589         | 38,509                                   | 8,251          | 4,060,636              | 546,123              | 4,606,759             | 18 |
| 21,308   | 1,557          | 17,443                               | 30,616         | 176,459                         | 12,862         | 256,090            | 51,790         | 38,515                                   | 9,905          | 2,613,896              | 527,178              | 3,141,074             | 19 |
| 37,728   | 474            | 25,932                               | 686            | 147,598                         | 1,380          | 277,503            | 6,011          | 60,942                                   | 8,857          | 4,402,206              | 493,511              | 4,895,717             | 20 |
| 278  | 391            | 723                                  | 6,304          | 746                             | 4,307          | 2,141              | 12,617         | 2,465                                    | 3,269          | 25,484                 | 96,308               | 121,792               | 21 |
| 101,965  | 3,471          | 125,238                              | 97,492         | 634,375                         | 35,366         | 1,044,499          | 154,369        | 196,745                                  | 46,121         | 15,635,442             | 2,458,751            | 18,094,193            | 22 |
| 149,068  | 4,204          | 137,962                              | 16,383         | 366,043                         | 25,352         | 864,232            | 60,282         | 229,763                                  | 44,057         | 15,519,552             | 2,238,673            | 17,758,225            | 23 |
| 9,879  | 245            | 12,890                               | 1,453          | 32,118                          | 1,153          | 75,787             | 3,834          | 16,651                                   | 2,551          | 1,230,333              | 94,282               | 1,136,051             | 24 |
| 93   | 10             | 33                                   | 12             | 132                             | 34             | 714                | 110            | 879                                      | 126            | 16,601                 | 3,380                | 19,981                | 25 |
| 54   | 5              | 24                                   | 2              | 102                             | —              | 192                | 14             | 70                                       | 4              | 6,864                  | 1,345                | 8,209                 | 26 |
| 1  | —              | —                                    | —              | 2                               | —              | 17                 | —              | 5  | 4              | 472                    | 45                   | 517                   | 27 |
| —  | —              | 9                                    | —              | 386                             | —              | 397                | 9              | 5  | —              | 8,629                  | 16,288               | 24,917                | 28 |
| 159  | 1              | 274                                  | 1              | 832                             | 2              | 2,247              | 41             | 81                                       | 130            | 54,653                 | 6,849                | 61,502                | 29 |
| 526  | 63             | 158                                  | 48             | 1,166                           | 171            | 2,793              | 420            | 2,114                                    | 451            | 52,213                 | 12,683               | 64,896                | 30 |
| 17   | —              | 569                                  | 2,146          | 435                             | 98             | 1,202              | 2,245          | 90                                       | 18             | 45,213                 | 9,005                | 54,218                | 31 |
| 129  | 1              | 1                                    | 45             | 34                              | 2              | 199                | 53             | 155                                      | 52             | 4,783                  | 1,080                | 5,863                 | 32 |
| 95   | 2              | 52                                   | 6              | 308                             | 1              | 663                | 12             | 158                                      | 8              | 12,142                 | 718                  | 12,860                | 33 |
| 733  | 1              | 612                                  | —              | 1,795                           | 29             | 4,281              | 50             | 787                                      | 47             | 64,614                 | 6,540                | 71,154                | 34 |
| 48   | 2              | 30                                   | 57             | 250                             | 6              | 600                | 83             | 228                                      | 33             | 11,570                 | 3,773                | 15,343                | 35 |
| 4,025  | 70             | 5,310                                | 52             | 22,657                          | 1,211          | 35,390             | 1,538          | 4,722                                    | 1,064          | 524,104                | 84,489               | 608,593               | 36 |
| —  | —              | 7                                    | —              | —                               | —              | 7                  | —              | —  | —              | 21,444                 | 660                  | 22,104                | 37 |
| —  | —              | —                                    | —              | —                               | —              | —                  | —              | —  | —              | 6,626                  | 573                  | 7,199                 | 38 |
| 1,802  | 27             | 4,096                                | —              | 11,000                          | 29             | 20,818             | 451            | 3,790                                    | 23             | 349,370                | 21,568               | 370,938               | 39 |
| 20   | —              | 10                                   | —              | 54                              | —              | 325                | —              | 198                                      | 200            | 15,041                 | 351                  | 15,392                | 40 |
| 4,122  | 147            | 7,869                                | 1,475          | 40,881                          | 616            | 58,376             | 3,508          | 7,697                                    | 3,479          | 819,079                | 124,612              | 943,691               | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: CONSTRUCTION                  |                        |   |                        |                              |                        |                           |                        |
|--------------------------------------|--|--|------------------------|---|------------------------|------------------------------|------------------------|---------------------------|------------------------|
|                                      |  | General Contractors<br>Buildings and<br>Structures |                        | General Contractors<br>Roads and<br>Bridges |                        | Other General<br>Contractors |                        | Electrical<br>Contractors |                        |
|                                      |  | Profit<br>Com-<br>panies                           | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                    | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 1,581  | 554                    | 201   | 62                     | 64                           | 30                     | 251                       | 87                     |
| <b>Assets</b>                        |  |  |                        |   |                        |                              |                        |                           |                        |
| 2                                    | Cash.....                                | \$ 44,520  | \$ 5,831               | \$ 6,907                                    | \$ 907                 | \$ 3,445                     | \$ 177                 | \$ 3,790                  | \$ 357                 |
| 3                                    | Government Securities.....               | 10,050   | 1,938                  | 2,202                                       | 199                    | 1,297                        | 73                     | 610                       | 48                     |
| 4                                    | Other Securities.....                    | 22,231   | 3,792                  | 4,578                                       | 470                    | 1,172                        | 112                    | 682                       | 5                      |
| 5                                    | Receivables.....                         | 351,201  | 32,709                 | 30,584                                      | 4,944                  | 7,235                        | 1,333                  | 24,545                    | 2,427                  |
| 6                                    | Inventories.....                         | 165,597  | 25,650                 | 3,610                                       | 958                    | 5,276                        | 211                    | 13,485                    | 1,594                  |
| 7                                    | Land.....                                | 21,401   | 3,055                  | 1,230                                       | 263                    | 357                          | 25                     | 645                       | 81                     |
| 8                                    | Buildings and Equipment.....             | 148,122  | 45,835                 | 76,000                                      | 17,223                 | 19,077                       | 2,202                  | 11,005                    | 1,514                  |
| 9                                    | Investment in Affiliated Companies.....  | 16,627   | 9,559                  | 4,473                                       | 1,543                  | 1,436                        | 424                    | 1,783                     | 34                     |
| 10                                   | Other Assets.....                        | 17,864   | 4,414                  | 4,219                                       | 651                    | 2,306                        | 172                    | 2,013                     | 405                    |
| 11                                   | Total.....                               | 797,613  | 132,783                | 133,803                                     | 27,158                 | 41,601                       | 4,729                  | 58,558                    | 6,465                  |
| <b>Liabilities and Capital</b>       |  |  |                        |   |                        |                              |                        |                           |                        |
| 12                                   | Bank Loans.....                          | 134,104  | 21,057                 | 11,822                                      | 3,649                  | 2,802                        | 654                    | 5,096                     | 967                    |
| 13                                   | Payables.....                            | 151,073  | 32,821                 | 13,234                                      | 3,524                  | 4,736                        | 776                    | 15,230                    | 1,982                  |
| 14                                   | Tax Liabilities.....                     | 16,985   | 334                    | 2,826                                       | 172                    | 1,122                        | 111                    | 1,132                     | 17                     |
| 15                                   | Other Liabilities.....                   | 141,672  | 29,872                 | 10,123                                      | 1,839                  | 7,964                        | 719                    | 11,475                    | 1,031                  |
| 16                                   | Funded Debt.....                         | 107,755  | 8,842                  | 3,964                                       | 144                    | 96                           | 100                    | 2,294                     | 131                    |
| 17                                   | Liability Reserves.....                  | 842  | 107                    | 268   | 60                     | 5                            | —                      | 1                         | —                      |
| 18                                   | Depreciation and Depletion Reserves..... | 77,572   | 23,181                 | 44,311                                      | 11,336                 | 11,092                       | 1,184                  | 3,842                     | 502                    |
| 19                                   | Capital Stock.....                       | 59,721   | 13,280                 | 9,529                                       | 2,353                  | 5,451                        | 983                    | 8,834                     | 1,300                  |
| 20                                   | Surplus.....                             | 109,559  | 12,742                 | 38,095                                      | 4,544                  | 8,809                        | 892                    | 11,727                    | 900                    |
| 21                                   | Less <i>Deficit</i> .....                | <b>1,670</b>                                       | <b>9,453</b>           | <b>369</b>                                  | <b>463</b>             | <b>476</b>                   | <b>690</b>             | <b>1,073</b>              | <b>365</b>             |
| 22                                   | Total.....                               | 797,613  | 132,783                | 133,803                                     | 27,158                 | 41,601                       | 4,729                  | 58,558                    | 6,465                  |
| 23                                   | Gross Sales or Revenue.....              | 1,084,456  | 184,087                | 200,707                                     | 20,473                 | 44,731                       | 6,413                  | 128,808                   | 11,472                 |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 60,994   | <b>10,043</b>          | 13,669                                      | <b>1,146</b>           | 3,967                        | <b>568</b>             | 4,934                     | <b>600</b>             |
| <b>Selected Revenues and Charges</b> |  |  |                        |   |                        |                              |                        |                           |                        |
| 25                                   | Rents Received.....                      | 4,135  | 323                    | 49  | 125                    | 9                            | —                      | 89                        | 16                     |
| 26                                   | Bond Interest Received.....              | 238  | 24                     | 43  | 2                      | 30                           | 5                      | 5                         | 1                      |
| 27                                   | Mortgage Interest Received.....          | 122  | 17                     | 4   | —                      | —                            | —                      | 1                         | —                      |
| 28                                   | Foreign Dividends Received.....          | 1  | —                      | —   | —                      | —                            | —                      | —                         | —                      |
| 29                                   | Canadian Dividends Received.....         | 817  | 76                     | 97  | 4                      | —                            | 2                      | 4                         | —                      |
| 30                                   | Rents Paid.....                          | 1,502  | 533                    | 479   | 23                     | 759                          | 44                     | 551                       | 102                    |
| 31                                   | Bond Interest Paid.....                  | 212  | 67                     | 160   | 2                      | —                            | —                      | 3                         | 1                      |
| 32                                   | Mortgage Interest Paid.....              | 741  | 107                    | 11  | —                      | 5                            | 8                      | 13                        | 7                      |
| 33                                   | Charitable Donations.....                | 492  | 21                     | 103   | 14                     | 18                           | 1                      | 45                        | 2                      |
| 34                                   | Pension Contributions.....               | 715  | 39                     | 188   | 20                     | 84                           | —                      | 139                       | 13                     |
| 35                                   | Group Insurance Contributions.....       | 235  | 38                     | 55  | 16                     | 35                           | 5                      | 124                       | 8                      |
| 36                                   | Capital Cost Allowance.....              | 19,415   | 5,610                  | 11,052                                      | 1,841                  | 2,973                        | 241                    | 1,031                     | 147                    |
| 37                                   | Depletion Charged.....                   | 9  | 8                      | 73  | 11                     | —                            | —                      | —                         | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                      | —   | —                      | —                            | —                      | —                         | —                      |
| 39                                   | Cash Dividends Charged.....              | 11,087   | 403                    | 826   | 66                     | 397                          | —                      | 352                       | 7                      |
| 40                                   | Stock Dividends Charged.....             | 1,225  | 33                     | 467   | —                      | —                            | —                      | 86                        | —                      |
| 41                                   | Capital Expenditures.....                | 33,790   | 9,008                  | 13,128                                      | 1,716                  | 3,356                        | 650                    | 2,127                     | 438                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Industrial Division: CONSTRUCTION—(Concluded) |                |                                 |                |                        |                      |                     | Industrial Division: TRANSPORTATION, Etc. |                |                                   |                |    |
|---|----------------|---------------------------------|----------------|------------------------|----------------------|---------------------|---|----------------|-----------------------------------|----------------|----|
| Plumbing and Heating Contractors              |                | Other Special Trade Contractors |                | Total Profit Companies | Total Loss Companies | Total All Companies | Steam Railways                            |                | Urban Transportation and Taxicabs |                |    |
| Profit Companies                              | Loss Companies | Profit Companies                | Loss Companies |                        |                      |                     | Profit Companies                          | Loss Companies | Profit Companies                  | Loss Companies |    |
| 510   | 184            | 510                             | 229            | 3,117                  | 1,146                | 4,263               | 26  | 14             | 202                               | 186            | 1  |
| \$ 5,535                                      | \$ 455         | \$ 5,350                        | \$ 610         | \$ 69,547              | \$ 8,337             | \$ 77,884           | \$ 48,238                                 | \$ 471         | \$ 1,087                          | \$ 515         | 2  |
| 1,013   | 70             | 1,309                           | 117            | 16,481                 | 2,445                | 18,926              | 77,238                                    | —              | 75                                | 26             | 3  |
| 1,745   | 153            | 1,092                           | 104            | 31,500                 | 4,636                | 36,136              | 4,077                                     | 597            | 1,035                             | 46             | 4  |
| 31,415  | 6,481          | 27,457                          | 5,458          | 472,437                | 53,352               | 525,789             | 46,350                                    | 3,108          | 7,701                             | 737            | 5  |
| 18,263  | 3,471          | 11,308                          | 3,010          | 217,539                | 34,894               | 252,433             | 52,982                                    | 5,294          | 5,005                             | 987            | 6  |
| 768   | 113            | 1,673                           | 301            | 26,074                 | 3,838                | 29,912              | 82,352                                    | 27,437         | 5,188                             | 175            | 7  |
| 13,953  | 3,225          | 31,597                          | 8,894          | 299,754                | 78,893               | 378,647             | 1,605,092                                 | 183,327        | 163,868                           | 10,975         | 8  |
| 536   | 670            | 1,381                           | 292            | 26,236                 | 12,522               | 38,758              | 273,137                                   | 470            | 3,794                             | 878            | 9  |
| 4,132   | 1,045          | 4,686                           | 1,477          | 35,220                 | 8,164                | 43,384              | 8,144                                     | 4,967          | 4,371                             | 1,300          | 10 |
| 77,360  | 15,683         | 85,853                          | 20,263         | 1,194,788              | 207,081              | 1,401,869           | 2,197,610                                 | 225,671        | 192,124                           | 15,639         | 11 |
| 6,183   | 2,800          | 9,444                           | 2,347          | 169,451                | 31,474               | 200,925             | 4,142                                     | 144            | 3,112                             | 3,377          | 12 |
| 18,294  | 4,892          | 14,518                          | 5,419          | 217,085                | 49,414               | 266,499             | 84,443                                    | 12,954         | 10,547                            | 1,901          | 13 |
| 1,697   | 112            | 2,370                           | 197            | 26,132                 | 943                  | 27,075              | 2,175                                     | 42             | 3,000                             | 8              | 14 |
| 10,539  | 2,331          | 8,708                           | 2,497          | 190,481                | 38,289               | 228,770             | 21,384                                    | 6,189          | 89,035                            | 2,147          | 15 |
| 2,092   | 535            | 2,216                           | 494            | 118,417                | 10,246               | 128,663             | 491,381                                   | 160,962        | 5,614                             | 973            | 16 |
| 45  | 7              | 7                               | 1              | 1,168                  | 175                  | 1,343               | 14,409                                    | —              | 653                               | 44             | 17 |
| 5,594   | 1,214          | 16,468                          | 4,160          | 158,879                | 41,577               | 200,456             | 614,131                                   | 6,321          | 43,645                            | 4,168          | 18 |
| 11,195  | 3,228          | 11,893                          | 3,879          | 106,623                | 25,023               | 131,646             | 511,758                                   | 47,218         | 28,514                            | 2,589          | 19 |
| 21,897  | 1,674          | 20,559                          | 2,290          | 210,646                | 23,042               | 233,688             | 454,065                                   | 471            | 8,369                             | 1,286          | 20 |
| <b>176</b>                                    | <b>1,110</b>   | <b>330</b>                      | <b>1,021</b>   | <b>4,094</b>           | <b>13,102</b>        | <b>17,196</b>       | <b>278</b>                                | <b>8,630</b>   | <b>365</b>                        | <b>854</b>     | 21 |
| 77,360  | 15,683         | 85,853                          | 20,263         | 1,194,788              | 207,081              | 1,401,869           | 2,197,610                                 | 225,671        | 192,124                           | 15,639         | 22 |
| 168,186                                       | 30,035         | 147,449                         | 26,634         | 1,774,337              | 279,114              | 2,053,451           | 591,857                                   | 22,474         | 79,590                            | 11,170         | 23 |
| 7,279   | <b>1,211</b>   | 8,371                           | <b>1,212</b>   | 99,214                 | <b>14,780</b>        | 84,434              | 35,009                                    | <b>1,253</b>   | 7,071                             | <b>507</b>     | 24 |
| 140   | 41             | 142                             | 21             | 4,564                  | 526                  | 5,090               | 86  | 143            | 358                               | 226            | 25 |
| 24  | —              | 33                              | 2              | 373                    | 34                   | 407                 | 3,244                                     | —              | —                                 | —              | 26 |
| 5   | —              | 6                               | —              | 138                    | 17                   | 155                 | 15  | —              | 2                                 | —              | 27 |
| —   | —              | —                               | —              | 1                      | —                    | 1                   | 731                                       | —              | —                                 | —              | 28 |
| 6   | 1              | 16                              | 1              | 940                    | 84                   | 1,024               | 12,468                                    | —              | 3                                 | —              | 29 |
| 780   | 239            | 618                             | 332            | 4,689                  | 1,273                | 5,962               | 2,452                                     | 195            | 462                               | 193            | 30 |
| 31  | —              | 21                              | 4              | 427                    | 74                   | 501                 | 13,662                                    | 3,483          | 2,608                             | —              | 31 |
| 29  | 5              | 28                              | 5              | 827                    | 132                  | 959                 | 133                                       | —              | 25                                | 1              | 32 |
| 62  | 7              | 55                              | 5              | 775                    | 50                   | 825                 | 425                                       | —              | 17                                | 2              | 33 |
| 96  | 4              | 103                             | 15             | 1,325                  | 91                   | 1,416               | 17,431                                    | 60             | 1,213                             | —              | 34 |
| 67  | 12             | 72                              | 15             | 588                    | 94                   | 682                 | 5   | —              | 15                                | 1              | 35 |
| 1,623   | 289            | 4,140                           | 1,066          | <del>40,234</del>      | 9,194                | 49,428              | 50,245                                    | 1,235          | 12,059                            | 1,940          | 36 |
| —   | —              | —                               | 1              | 82                     | 20                   | 102                 | 1,087                                     | —              | —                                 | —              | 37 |
| —   | —              | —                               | —              | —                      | —                    | —                   | —   | —              | —                                 | —              | 38 |
| 470   | 13             | 240                             | 17             | 13,372                 | 506                  | 13,878              | 25,916                                    | —              | 4,959                             | 212            | 39 |
| 10  | —              | 157                             | —              | 1,945                  | 33                   | 1,978               | 11  | —              | 39                                | —              | 40 |
| 2,728   | 385            | 5,742                           | 1,983          | 60,871                 | 14,180               | 75,051              | 98,462                                    | 1,734          | 22,399                            | 5,800          | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: TRANSPORTATION, STORAGE and COMMUNICATION—(Cont'd) |                        |                          |                        |   |                        |   |                        |
|--------------------------------------|--|---|------------------------|--------------------------|------------------------|---|------------------------|---|------------------------|
|                                      |  | Truck<br>Transportation   |                        | Water<br>Transportation  |                        | Air, Bus<br>and Other<br>Transportation |                        | Services<br>Incidental to<br>Transportation |                        |
|                                      |  | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                    | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 613   | 298                    | 223                      | 153                    | 158                                     | 147                    | 165   | 50                     |
| <b>Assets</b>                        |  |   |                        |                          |                        |   |                        |   |                        |
| 2                                    | Cash.....                                | \$ 5,243  | \$ 855                 | \$ 22,176                | \$ 5,020               | \$ 10,024                               | \$ 7,576               | \$ 8,745                                    | \$ 1,156               |
| 3                                    | Government Securities.....               | 403   | 71                     | 9,888                    | 904                    | 3,784                                   | 814                    | 3,106                                       | 102                    |
| 4                                    | Other Securities.....                    | 1,299   | 450                    | 28,999                   | 3,515                  | 3,437                                   | 576                    | 5,065                                       | 535                    |
| 5                                    | Receivables.....                         | 20,565  | 7,146                  | 23,381                   | 9,850                  | 5,312                                   | 5,708                  | 11,124                                      | 762                    |
| 6                                    | Inventories.....                         | 1,195   | 705                    | 15,233                   | 585                    | 3,566                                   | 4,463                  | 947   | 72                     |
| 7                                    | Land.....                                | 2,824   | 888                    | 4,876                    | 1,379                  | 5,972                                   | 10,809                 | 2,376                                       | 432                    |
| 8                                    | Buildings and Equipment.....             | 104,982   | 32,267                 | 224,694                  | 85,478                 | 228,926                                 | 159,442                | 14,542                                      | 1,518                  |
| 9                                    | Investment in Affiliated Companies.....  | 4,021   | 1,848                  | 38,437                   | 12,223                 | 114,570                                 | 5,900                  | 6,324                                       | 316                    |
| 10                                   | Other Assets.....                        | 9,291   | 4,132                  | 13,277                   | 4,874                  | 8,621                                   | 4,644                  | 1,670                                       | 283                    |
| 11                                   | Total.....                               | 149,823   | 48,362                 | 380,961                  | 123,828                | 384,212                                 | 199,932                | 53,899                                      | 5,176                  |
| <b>Liabilities and Capital</b>       |  |   |                        |                          |                        |   |                        |   |                        |
| 12                                   | Bank Loans.....                          | 8,664   | 4,754                  | 11,142                   | 4,612                  | 2,412                                   | 25,034                 | 791   | 806                    |
| 13                                   | Payables.....                            | 19,696  | 6,481                  | 23,438                   | 9,274                  | 12,074                                  | 10,761                 | 7,390                                       | 1,446                  |
| 14                                   | Tax Liabilities.....                     | 2,742   | 105                    | 5,679                    | 1,391                  | 5,626                                   | 210                    | 1,490                                       | 9                      |
| 15                                   | Other Liabilities.....                   | 11,253  | 8,737                  | 28,527                   | 15,241                 | 14,652                                  | 15,918                 | 7,805                                       | 823                    |
| 16                                   | Funded Debt.....                         | 5,963   | 2,786                  | 31,753                   | 16,024                 | 188,569                                 | 79,751                 | 1,609                                       | 126                    |
| 17                                   | Liability Reserves.....                  | 18  | 27                     | 1,154                    | 298                    | 596                                     | 311                    | 281   | 1                      |
| 18                                   | Depreciation and Depletion Reserves..... | 56,369  | 15,296                 | 135,182                  | 39,803                 | 54,362                                  | 32,652                 | 8,548                                       | 512                    |
| 19                                   | Capital Stock.....                       | 17,817  | 8,712                  | 60,914                   | 24,529                 | 69,848                                  | 37,455                 | 12,592                                      | 871                    |
| 20                                   | Surplus.....                             | 27,697  | 3,734                  | 85,555                   | 18,023                 | 38,818                                  | 3,968                  | 13,568                                      | 1,035                  |
| 21                                   | Less <i>Deficit</i> .....                | <b>396</b>  | <b>2,270</b>           | <b>2,383</b>             | <b>5,367</b>           | <b>2,745</b>                            | <b>6,128</b>           | <b>175</b>                                  | <b>453</b>             |
| 22                                   | Total.....                               | 149,823   | 48,362                 | 380,961                  | 123,828                | 384,212                                 | 199,932                | 53,899                                      | 5,176                  |
| 23                                   | Gross Sales or Revenue.....              | 187,891   | 53,765                 | 222,095                  | 43,468                 | 91,657                                  | 55,253                 | 54,753                                      | 3,979                  |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 11,704  | <b>1,674</b>           | 15,611                   | <b>6,135</b>           | 13,023                                  | <b>3,913</b>           | 6,127                                       | <b>427</b>             |
| <b>Selected Revenues and Charges</b> |  |   |                        |                          |                        |   |                        |   |                        |
| 25                                   | Rents Received.....                      | 394   | 49                     | 27                       | 18                     | 241                                     | 78                     | 216   | 27                     |
| 26                                   | Bond Interest Received.....              | 13  | 3                      | 195                      | 223                    | 3,451                                   | 30                     | 37  | 2                      |
| 27                                   | Mortgage Interest Received.....          | 2   | 6                      | 56                       | —                      | 16                                      | —                      | 10  | —                      |
| 28                                   | Foreign Dividends Received.....          | —   | —                      | 93                       | 2                      | —                                       | —                      | 2   | —                      |
| 29                                   | Canadian Dividends Received.....         | 70  | 6                      | 1,225                    | 12                     | 2,056                                   | 65                     | 597   | 1                      |
| 30                                   | Rents Paid.....                          | 2,303   | 502                    | 535                      | 135                    | 832                                     | 637                    | 955   | 215                    |
| 31                                   | Bond Interest Paid.....                  | 54  | 22                     | 816                      | 533                    | 5,022                                   | 3,100                  | 4   | —                      |
| 32                                   | Mortgage Interest Paid.....              | 75  | 18                     | 241                      | 159                    | 19                                      | 23                     | 46  | —                      |
| 33                                   | Charitable Donations.....                | 90  | 13                     | 295                      | 2                      | 25                                      | 39                     | 54  | 2                      |
| 34                                   | Pension Contributions.....               | 148   | 41                     | 749                      | 16                     | 126                                     | 38                     | 247   | 7                      |
| 35                                   | Group Insurance Contributions.....       | 215   | 83                     | 91                       | 13                     | 94                                      | 16                     | 22  | 3                      |
| 36                                   | Capital Cost Allowance.....              | 14,351  | 4,362                  | 18,824                   | 7,078                  | 15,846                                  | 8,398                  | 944   | 84                     |
| 37                                   | Depletion Charged.....                   | 40  | —                      | 1                        | 3                      | —                                       | —                      | —   | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —   | —                      | —                        | —                      | —                                       | 7                      | —   | —                      |
| 39                                   | Cash Dividends Charged.....              | 960   | 68                     | 4,236                    | 1,441                  | 5,014                                   | 775                    | 1,433                                       | 1                      |
| 40                                   | Stock Dividends Charged.....             | 53  | —                      | 317                      | 520                    | —                                       | —                      | 88  | —                      |
| 41                                   | Capital Expenditures.....                | 19,920  | 9,103                  | 19,716                   | 7,197                  | 43,646                                  | 14,843                 | 1,678                                       | 170                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6— (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Industrial Division: TRANSPORTATION, STORAGE AND COMMUNICATION—(Continued) |                        |                          |                        |                          |                        |                          |                        |                          |                        |                          |                        |    |
|--|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|----|
| Transportation<br>Sub-Total  |                        | Grain<br>Elevators       |                        | Storage and<br>Warehouse |                        | Storage<br>Sub-Total     |                        | Radio<br>Broadcasting    |                        | Telephones               |                        |    |
| Profit<br>Com-<br>panies   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |    |
| 1,387  | 848                    | 32                       | 8                      | 92                       | 46                     | 124                      | 54                     | 105                      | 34                     | 97                       | 27                     | 1  |
| \$ 95,513  | \$ 15,593              | \$ 5,143                 | \$ 2,684               | \$ 2,064                 | \$ 138                 | \$ 7,207                 | \$ 2,822               | \$ 2,815                 | \$ 173                 | \$ 25,737                | \$ 511                 | 2  |
| 94,494   | 1,917                  | 1,170                    | —                      | 892                      | 28                     | 2,062                    | 28                     | 984                      | —                      | 3,967                    | 7                      | 3  |
| 43,912   | 5,719                  | 9,640                    | 1,919                  | 408                      | 302                    | 10,048                   | 2,221                  | 2,504                    | 3,816                  | 11,859                   | 11                     | 4  |
| 114,433  | 27,311                 | 7,006                    | 6,795                  | 2,452                    | 522                    | 9,458                    | 7,317                  | 5,119                    | 971                    | 28,046                   | 455                    | 5  |
| 78,928   | 12,106                 | 122,793                  | 14,920                 | 316                      | 142                    | 123,109                  | 15,062                 | 867                      | 39                     | 20,914                   | 263                    | 6  |
| 103,588  | 41,120                 | 888                      | 167                    | 2,136                    | 621                    | 3,024                    | 788                    | 869                      | 286                    | 8,021                    | 30                     | 7  |
| 2,342,104  | 473,007                | 77,842                   | 6,268                  | 24,207                   | 4,090                  | 102,049                  | 10,358                 | 22,151                   | 7,405                  | 1,043,094                | 8,290                  | 8  |
| 440,283  | 21,635                 | 10,694                   | 4,164                  | 2,609                    | 191                    | 13,303                   | 4,355                  | 1,790                    | 983                    | 23,490                   | —                      | 9  |
| 45,374   | 20,200                 | 1,875                    | 457                    | 1,051                    | 209                    | 2,926                    | 666                    | 4,513                    | 1,263                  | 11,707                   | 159                    | 10 |
| 3,358,629  | 618,608                | 237,051                  | 37,374                 | 36,135                   | 6,243                  | 273,186                  | 43,617                 | 41,612                   | 14,936                 | 1,176,835                | 9,726                  | 11 |
| 30,263   | 38,727                 | 92,988                   | 7,292                  | 993                      | 450                    | 93,981                   | 7,742                  | 888                      | 702                    | 711                      | 93                     | 12 |
| 157,588  | 42,817                 | 8,461                    | 12,645                 | 2,040                    | 552                    | 10,501                   | 13,197                 | 3,275                    | 2,008                  | 23,536                   | 800                    | 13 |
| 20,712   | 1,765                  | 2,913                    | 10                     | 701                      | 23                     | 3,614                    | 33                     | 1,504                    | —                      | 13,460                   | 178                    | 14 |
| 172,656  | 49,055                 | 5,975                    | 234                    | 845                      | 402                    | 6,820                    | 636                    | 3,690                    | 2,226                  | 35,222                   | 151                    | 15 |
| 724,889  | 260,622                | 9,410                    | 230                    | 2,136                    | 1,449                  | 11,546                   | 1,679                  | 1,948                    | 1,673                  | 353,554                  | 3,286                  | 16 |
| 17,111   | 681                    | 275                      | —                      | 161                      | —                      | 436                      | —                      | 81                       | —                      | 1,850                    | 190                    | 17 |
| 912,237  | 98,752                 | 46,598                   | 2,968                  | 11,636                   | 1,456                  | 58,234                   | 4,424                  | 8,621                    | 1,463                  | 252,489                  | 1,424                  | 18 |
| 701,443  | 121,374                | 30,043                   | 8,193                  | 5,534                    | 1,367                  | 35,577                   | 9,560                  | 9,456                    | 6,365                  | 464,533                  | 3,220                  | 19 |
| 628,072  | 28,517                 | 40,429                   | 5,854                  | 12,321                   | 902                    | 52,750                   | 6,756                  | 12,417                   | 1,527                  | 31,706                   | 483                    | 20 |
| 6,342  | 23,702                 | 41                       | 52                     | 232                      | 358                    | 273                      | 410                    | 268                      | 1,028                  | 226                      | 99                     | 21 |
| 3,358,629  | 618,608                | 237,051                  | 37,374                 | 36,135                   | 6,243                  | 273,186                  | 43,617                 | 41,612                   | 14,936                 | 1,176,835                | 9,726                  | 22 |
| 227,843  | 190,109                | 53,907                   | 5,820                  | 24,151                   | 4,049                  | 78,058                   | 9,869                  | 31,845                   | 4,468                  | 290,872                  | 2,730                  | 23 |
| 88,545   | 13,909                 | 9,997                    | 58                     | 2,917                    | 190                    | 12,914                   | 248                    | 6,170                    | 691                    | 34,153                   | 44                     | 24 |
| 1,322  | 541                    | 374                      | 276                    | 210                      | 124                    | 584                      | 400                    | 19                       | 25                     | 120                      | 13                     | 25 |
| 6,940  | 258                    | 78                       | —                      | 10                       | 2                      | 88                       | 2                      | 3                        | 11                     | 684                      | —                      | 26 |
| 101  | 6                      | —                        | —                      | —                        | 2                      | —                        | 2                      | 1                        | 2                      | —                        | —                      | 27 |
| 826  | 2                      | 136                      | 2                      | 2                        | —                      | 138                      | 2                      | —                        | 3                      | —                        | —                      | 28 |
| 16,419   | 84                     | 1,004                    | 196                    | 179                      | 9                      | 1,183                    | 205                    | 66                       | 313                    | 1,616                    | —                      | 29 |
| 7,539  | 1,877                  | 898                      | 233                    | 426                      | 374                    | 1,324                    | 607                    | 408                      | 90                     | 383                      | 28                     | 30 |
| 22,166   | 7,138                  | 253                      | 5                      | 42                       | 23                     | 295                      | 28                     | 40                       | 4                      | 12,105                   | 81                     | 31 |
| 539  | 201                    | 6                        | —                      | 59                       | 22                     | 65                       | 22                     | 17                       | 26                     | 4                        | —                      | 32 |
| 906  | 58                     | 111                      | 10                     | 29                       | 1                      | 140                      | 11                     | 45                       | 1                      | 232                      | —                      | 33 |
| 19,914   | 162                    | 444                      | 56                     | 54                       | 1                      | 498                      | 57                     | 103                      | 4                      | 9,787                    | —                      | 34 |
| 442  | 116                    | 34                       | 12                     | 18                       | 2                      | 52                       | 14                     | 43                       | 6                      | 23                       | 1                      | 35 |
| 112,269  | 23,097                 | 4,040                    | 367                    | 1,194                    | 190                    | 5,234                    | 557                    | 1,769                    | 420                    | 65,088                   | 824                    | 36 |
| 1,128  | 3                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      | 37 |
| —  | 7                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      | —                        | —                      | 38 |
| 42,518   | 2,497                  | 2,706                    | 7                      | 887                      | 32                     | 3,593                    | 39                     | 451                      | 682                    | 28,928                   | 73                     | 39 |
| 508  | 520                    | 17                       | —                      | —                        | —                      | 17                       | —                      | 33                       | 1                      | —                        | —                      | 40 |
| 205,821  | 38,847                 | 5,855                    | 698                    | 1,506                    | 888                    | 7,361                    | 1,586                  | 5,044                    | 3,288                  | 53,879                   | 3,159                  | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1954 TAXATION YEAR — CANADA**  
(All money figures in thousands of dollars)

|    |  | Industrial Division:<br>TRANSPORTATION, STORAGE, ETC.—(Concluded) |                        |                                   |                                 |                                | Industrial Division:           |                        |
|----|--|---|------------------------|-----------------------------------|---------------------------------|--------------------------------|--------------------------------|------------------------|
|    |  | Communication<br>Sub-Total  |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Electric<br>Light and<br>Power |                        |
|    |  | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies |                                   |                                 |                                | Profit<br>Com-<br>panies       | Loss<br>Com-<br>panies |
| 1  | Number of Companies.....                 | 202   | 61                     | 1,713                             | 963                             | 2,676                          | 80                             |                        |
|    | <b>Assets</b>                            |   |                        |                                   |                                 |                                |                                |                        |
| 2  | Cash.....                                | \$ 28,552   | \$ 684                 | \$ 131,272                        | \$ 19,099                       | \$ 150,371                     | \$ 14,015                      | \$ 1,2                 |
| 3  | Government Securities.....               | 4,951   | 7                      | 101,507                           | 1,952                           | 103,459                        | 16,077                         |                        |
| 4  | Other Securities.....                    | 14,363  | 3,827                  | 68,323                            | 11,767                          | 80,090                         | 28,479                         |                        |
| 5  | Receivables.....                         | 33,165  | 1,426                  | 157,056                           | 36,054                          | 193,110                        | 17,756                         | 2                      |
| 6  | Inventories.....                         | 21,781  | 302                    | 223,818                           | 27,470                          | 251,288                        | 12,536                         | 5                      |
| 7  | Land.....                                | 8,890   | 316                    | 115,502                           | 42,224                          | 157,726                        | 156,783                        |                        |
| 8  | Buildings and Equipment.....             | 1,065,245   | 15,695                 | 3,509,398                         | 499,060                         | 4,008,458                      | 925,787                        | 18,0                   |
| 9  | Investment in Affiliated Companies.....  | 25,280  | 983                    | 478,866                           | 26,973                          | 505,839                        | 207,692                        | 6                      |
| 10 | Other Assets.....                        | 16,220  | 1,422                  | 64,520                            | 22,288                          | 86,808                         | 36,483                         | 1                      |
| 11 | Total.....                               | 1,218,447   | 24,662                 | 4,850,262                         | 686,887                         | 5,537,149                      | 1,415,608                      | 20,8                   |
|    | <b>Liabilities and Capital</b>           |   |                        |                                   |                                 |                                |                                |                        |
| 12 | Bank Loans.....                          | 1,599   | 795                    | 125,843                           | 47,264                          | 173,107                        | 970                            |                        |
| 13 | Payables.....                            | 26,811  | 2,808                  | 194,900                           | 58,822                          | 253,722                        | 22,555                         | 7                      |
| 14 | Tax Liabilities.....                     | 14,964  | 178                    | 39,290                            | 1,976                           | 41,266                         | 12,203                         | 1                      |
| 15 | Other Liabilities.....                   | 38,912  | 2,377                  | 218,388                           | 52,068                          | 270,456                        | 56,929                         | 2,1                    |
| 16 | Funded Debt.....                         | 355,502   | 4,959                  | 1,091,937                         | 267,260                         | 1,359,197                      | 535,602                        | 10,1                   |
| 17 | Liability Reserves.....                  | 1,931   | 190                    | 19,478                            | 871                             | 20,349                         | 1,528                          |                        |
| 18 | Depreciation and Depletion Reserves..... | 261,110   | 2,887                  | 1,231,581                         | 106,063                         | 1,337,644                      | 269,159                        | 1,1                    |
| 19 | Capital Stock.....                       | 473,989   | 9,585                  | 1,211,009                         | 140,519                         | 1,351,528                      | 415,962                        | 6,3                    |
| 20 | Surplus.....                             | 44,123  | 2,010                  | 724,945                           | 37,283                          | 762,228                        | 101,410                        | 2                      |
| 21 | Less <i>Deficit</i> .....                | <b>494</b>  | <b>1,127</b>           | <b>7,109</b>                      | <b>25,239</b>                   | <b>32,348</b>                  | <b>710</b>                     |                        |
| 22 | Total.....                               | 1,218,447   | 24,662                 | 4,850,262                         | 686,887                         | 5,537,149                      | 1,415,608                      | 20,8                   |
| 23 | Gross Sales or Revenue.....              | 322,717   | 7,198                  | 1,628,618                         | 207,176                         | 1,835,794                      | 197,236                        | 3,1                    |
| 24 | Current Year Profit or <i>Loss</i> ..... | 40,323  | <b>735</b>             | 141,782                           | <b>14,892</b>                   | 126,890                        | 40,944                         |                        |
|    | <b>Selected Revenues and Charges</b>     |   |                        |                                   |                                 |                                |                                |                        |
| 25 | Rents Received.....                      | 139   | 38                     | 2,045                             | 979                             | 3,024                          | 148                            |                        |
| 26 | Bond Interest Received.....              | 687   | 11                     | 7,715                             | 271                             | 7,986                          | 7,966                          |                        |
| 27 | Mortgage Interest Received.....          | 1   | 2                      | 102                               | 10                              | 112                            | —                              |                        |
| 28 | Foreign Dividends Received.....          | —   | 3                      | 964                               | 7                               | 971                            | —                              |                        |
| 29 | Canadian Dividends Received.....         | 1,682   | 313                    | 19,284                            | 602                             | 19,886                         | 5,655                          |                        |
| 30 | Rents Paid.....                          | 791   | 118                    | 9,654                             | 2,602                           | 12,256                         | 395                            |                        |
| 31 | Bond Interest Paid.....                  | 12,145  | 85                     | 34,606                            | 7,251                           | 41,857                         | 18,031                         | 5                      |
| 32 | Mortgage Interest Paid.....              | 21  | 26                     | 625                               | 249                             | 874                            | 380                            |                        |
| 33 | Charitable Donations.....                | 277   | 1                      | 1,323                             | 70                              | 1,393                          | 170                            |                        |
| 34 | Pension Contributions.....               | 9,890   | 4                      | 30,302                            | 223                             | 30,525                         | 1,313                          |                        |
| 35 | Group Insurance Contributions.....       | 66  | 7                      | 560                               | 137                             | 697                            | 26                             |                        |
| 36 | Capital Cost Allowance.....              | 66,857  | 1,244                  | 184,360                           | 24,898                          | 209,258                        | 36,995                         | 4                      |
| 37 | Depletion Charged.....                   | —   | —                      | 1,128                             | 3                               | 1,131                          | —                              |                        |
| 38 | Write-off Mine and Oil Development.....  | —   | —                      | —                                 | 7                               | 7                              | —                              |                        |
| 39 | Cash Dividends Charged.....              | 29,379  | 755                    | 75,490                            | 3,291                           | 78,781                         | 24,000                         |                        |
| 40 | Stock Dividends Charged.....             | 33  | 1                      | 558                               | 521                             | 1,079                          | 115                            |                        |
| 41 | Capital Expenditures.....                | 58,923  | 6,447                  | 272,105                           | 46,880                          | 318,985                        | 66,892                         | 2                      |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

| PUBLIC UTILITIES                 |                |                        |                |                        |                      |                     | Industrial Division: WHOLESALE TRADE |                |                        |                |                               |                |    |
|----------------------------------|----------------|------------------------|----------------|------------------------|----------------------|---------------------|--------------------------------------|----------------|------------------------|----------------|-------------------------------|----------------|----|
| Gas Manufacture and Distribution |                | Other Public Utilities |                | Total Profit Companies | Total Loss Companies | Total All Companies | Food Products                        |                | Clothing and Dry Goods |                | Drugs and Toilet Preparations |                |    |
| Profit Companies                 | Loss Companies | Profit Companies       | Loss Companies |                        |                      |                     | Profit Companies                     | Loss Companies | Profit Companies       | Loss Companies | Profit Companies              | Loss Companies |    |
| 33                               | 15             | 33                     | 26             | 146                    | 50                   | 196                 | 627                                  | 222            | 311                    | 199            | 144                           | 54             | 1  |
| \$ 5,430                         | \$ 355         | \$ 210                 | \$ 58          | \$ 19,655              | \$ 1,625             | \$ 21,280           | \$ 10,626                            | \$ 935         | \$ 3,686               | \$ 2,477       | \$ 3,279                      | \$ 212         | 2  |
| 998                              | 89             | 114                    | —              | 17,189                 | 94                   | 17,283              | 2,389                                | 422            | 1,197                  | 575            | 716                           | 4              | 3  |
| 2,989                            | 404            | 33                     | 10             | 31,501                 | 414                  | 31,915              | 4,510                                | 930            | 1,928                  | 1,193          | 838                           | 9              | 4  |
| 6,407                            | 365            | 189                    | 55             | 24,352                 | 690                  | 25,042              | 65,762                               | 9,579          | 29,254                 | 9,118          | 10,743                        | 599            | 5  |
| 6,914                            | 729            | 176                    | 26             | 19,626                 | 1,332                | 20,958              | 96,895                               | 11,511         | 29,778                 | 9,200          | 14,452                        | 831            | 6  |
| 9,520                            | 69             | 35                     | 24             | 166,338                | 94                   | 166,432             | 3,394                                | 704            | 1,161                  | 469            | 708                           | 35             | 7  |
| 124,812                          | 6,839          | 7,385                  | 2,152          | 1,057,984              | 27,002               | 1,084,986           | 64,357                               | 11,516         | 10,724                 | 6,739          | 8,213                         | 613            | 8  |
| 4,691                            | 2,579          | 168                    | —              | 212,551                | 3,258                | 215,809             | 19,716                               | 3,010          | 8,573                  | 98,984         | 3,716                         | 59             | 9  |
| 3,266                            | 1,763          | 93                     | 292            | 39,842                 | 2,197                | 42,039              | 7,450                                | 2,372          | 2,417                  | 1,379          | 2,040                         | 542            | 10 |
| 165,027                          | 13,192         | 8,403                  | 2,617          | 1,589,038              | 36,706               | 1,625,744           | 275,099                              | 40,979         | 88,718                 | 130,134        | 44,705                        | 2,904          | 11 |
| 158                              | 1,341          | 108                    | 75             | 1,236                  | 1,451                | 2,687               | 28,498                               | 7,298          | 11,382                 | 3,917          | 2,205                         | 171            | 12 |
| 6,166                            | 2,111          | 252                    | 130            | 28,973                 | 2,969                | 31,942              | 55,132                               | 6,278          | 14,178                 | 6,307          | 11,273                        | 498            | 13 |
| 2,369                            | 81             | 128                    | 1              | 14,700                 | 230                  | 14,930              | 4,868                                | 36             | 1,242                  | 113            | 983                           | 8              | 14 |
| 3,927                            | 1,010          | 285                    | 714            | 61,141                 | 3,880                | 65,021              | 20,383                               | 7,240          | 9,064                  | 4,212          | 2,150                         | 1,351          | 15 |
| 26,041                           | 1,382          | 1,176                  | 584            | 562,819                | 12,108               | 574,927             | 8,383                                | 742            | 2,342                  | 26,782         | 1,608                         | 59             | 16 |
| 113                              | 14             | —                      | —              | 1,641                  | 14                   | 1,655               | 287                                  | 9              | 862                    | 51             | 16                            | 2              | 17 |
| 44,235                           | 631            | 3,597                  | 782            | 316,991                | 2,580                | 319,571             | 26,389                               | 4,762          | 4,161                  | 2,147          | 3,489                         | 120            | 18 |
| 50,909                           | 7,348          | 1,769                  | 780            | 468,640                | 14,459               | 483,099             | 54,346                               | 11,124         | 22,320                 | 88,577         | 11,176                        | 1,001          | 19 |
| 31,196                           | 286            | 1,139                  | 88             | 133,745                | 594                  | 134,339             | 77,402                               | 5,588          | 23,680                 | 3,968          | 12,109                        | 475            | 20 |
| 87                               | 1,012          | 51                     | 537            | 848                    | 1,579                | 2,427               | 589                                  | 2,098          | 513                    | 5,940          | 304                           | 781            | 21 |
| 165,027                          | 13,192         | 8,403                  | 2,617          | 1,589,038              | 36,706               | 1,625,744           | 275,099                              | 40,979         | 88,718                 | 130,134        | 44,705                        | 2,904          | 22 |
| 51,973                           | 1,949          | 2,433                  | 435            | 251,642                | 5,516                | 257,158             | 1,191,500                            | 141,661        | 177,259                | 47,882         | 127,433                       | 4,771          | 23 |
| 9,057                            | 450            | 400                    | 32             | 50,401                 | 548                  | 49,853              | 18,496                               | 2,055          | 3,708                  | 2,491          | 3,826                         | 440            | 24 |
| 40                               | —              | 8                      | —              | 196                    | —                    | 196                 | 363                                  | 100            | 300                    | 82             | 154                           | 26             | 25 |
| 91                               | 2              | 1                      | —              | 8,058                  | 2                    | 8,060               | 48                                   | 14             | 16                     | 10             | 15                            | —              | 26 |
| 2                                | —              | 1                      | —              | 3                      | —                    | 3                   | 11                                   | 1              | —                      | —              | 1                             | —              | 27 |
| —                                | —              | —                      | —              | —                      | —                    | —                   | 8                                    | 33             | 6                      | 3              | 1                             | —              | 28 |
| 90                               | 21             | —                      | —              | 5,745                  | 21                   | 5,766               | 441                                  | 10             | 121                    | 24             | 280                           | —              | 29 |
| 95                               | 13             | 20                     | 5              | 510                    | 22                   | 532                 | 1,979                                | 394            | 1,105                  | 612            | 392                           | 68             | 30 |
| 1,043                            | 2              | 22                     | 3              | 19,096                 | 509                  | 19,605              | 199                                  | —              | 63                     | 314            | 20                            | —              | 31 |
| —                                | 6              | 8                      | —              | 388                    | 6                    | 394                 | 57                                   | 17             | 39                     | 7              | 35                            | 1              | 32 |
| 39                               | 1              | 3                      | —              | 212                    | 1                    | 213                 | 459                                  | 12             | 129                    | 26             | 47                            | 1              | 33 |
| 437                              | 1              | 17                     | —              | 1,767                  | 2                    | 1,769               | 984                                  | 59             | 135                    | 55             | 261                           | 8              | 34 |
| 41                               | —              | 1                      | —              | 68                     | 1                    | 69                  | 139                                  | 13             | 26                     | 28             | 34                            | 2              | 35 |
| 3,404                            | 213            | 263                    | 98             | 40,662                 | 759                  | 41,421              | 5,180                                | 685            | 801                    | 185            | 514                           | 22             | 36 |
| 23                               | —              | —                      | —              | 23                     | —                    | 23                  | 8                                    | —              | —                      | —              | —                             | —              | 37 |
| —                                | —              | —                      | —              | —                      | —                    | —                   | —                                    | —              | —                      | —              | —                             | —              | 38 |
| 3,536                            | 12             | 24                     | —              | 27,560                 | 12                   | 27,572              | 3,061                                | 115            | 920                    | 43             | 822                           | 10             | 39 |
| —                                | —              | —                      | —              | 115                    | —                    | 115                 | 259                                  | —              | 47                     | —              | 29                            | —              | 40 |
| 9,011                            | 1,066          | 285                    | 66             | 76,188                 | 1,348                | 77,536              | 10,017                               | 1,465          | 1,121                  | 340            | 869                           | 56             | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: WHOLESALE TRADE—(Continued) |                        |                          |                        |   |                        |   |                        |
|--------------------------------------|--|--|------------------------|--------------------------|------------------------|---|------------------------|---|------------------------|
|                                      |  | Electrical<br>and Farm<br>Machinery              |                        | Farm Products<br>n.e.e.  |                        | Fuel, Gasoline and<br>Other Petroleum<br>Products |                        | Hardware, Plumbin<br>and Heating<br>Equipment |                        |
|                                      |  | Profit<br>Com-<br>panies                         | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                      | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 338  | 124                    | 142                      | 75                     | 169   | 54                     | 386   | 123                    |
| <b>Assets</b>                        |  |  |                        |                          |                        |   |                        |   |                        |
| 2                                    | Cash.....                                | \$ 6,625   | \$ 954                 | \$ 2,872                 | \$ 531                 | \$ 8,902  | \$ 1,586               | \$ 6,945                                      | \$ 328                 |
| 3                                    | Government Securities.....               | 683  | 98                     | 640                      | 337                    | 2,301   | 139                    | 1,145   | 39                     |
| 4                                    | Other Securities.....                    | 1,460  | 28                     | 7,647                    | 816                    | 14,450  | 603                    | 3,215   | 146                    |
| 5                                    | Receivables.....                         | 50,999   | 5,305                  | 23,889                   | 4,591                  | 46,335  | 4,340                  | 54,447  | 8,347                  |
| 6                                    | Inventories.....                         | 44,919   | 11,489                 | 84,760                   | 5,392                  | 37,397  | 2,348                  | 73,632  | 15,548                 |
| 7                                    | Land.....                                | 1,024  | 257                    | 463                      | 151                    | 11,983  | 240                    | 2,963   | 794                    |
| 8                                    | Buildings and Equipment.....             | 13,618   | 3,180                  | 10,814                   | 2,420                  | 88,815  | 2,511                  | 31,604  | 6,376                  |
| 9                                    | Investment in Affiliated Companies.....  | 1,152  | 68                     | 3,264                    | 414                    | 26,845  | 831                    | 16,044  | 1,470                  |
| 10                                   | Other Assets.....                        | 4,339  | 652                    | 2,172                    | 585                    | 6,004   | 552                    | 4,594   | 924                    |
| 11                                   | Total.....                               | 124,819  | 22,031                 | 136,521                  | 15,237                 | 243,032   | 13,150                 | 194,589                                       | 33,972                 |
| <b>Liabilities and Capital</b>       |  |  |                        |                          |                        |   |                        |   |                        |
| 12                                   | Bank Loans.....                          | 10,206   | 1,694                  | 70,580                   | 5,595                  | 16,462  | 1,022                  | 16,896  | 3,746                  |
| 13                                   | Payables.....                            | 21,535   | 2,974                  | 15,556                   | 1,262                  | 28,906  | 1,834                  | 28,110  | 4,864                  |
| 14                                   | Tax Liabilities.....                     | 2,546  | 78                     | 1,076                    | 10                     | 7,034   | 51                     | 3,526   | 26                     |
| 15                                   | Other Liabilities.....                   | 31,712   | 9,153                  | 9,214                    | 1,071                  | 20,077  | 3,344                  | 8,556   | 3,235                  |
| 16                                   | Funded Debt.....                         | 3,522  | 380                    | 2,599                    | 194                    | 27,407  | 2,139                  | 9,535   | 4,184                  |
| 17                                   | Liability Reserves.....                  | 489  | 156                    | 110                      | 1                      | 66  | —                      | 28  | —                      |
| 18                                   | Depreciation and Depletion Reserves..... | 4,955  | 1,194                  | 4,239                    | 806                    | 46,995  | 1,030                  | 11,263  | 2,761                  |
| 19                                   | Capital Stock.....                       | 21,485   | 2,738                  | 10,804                   | 5,610                  | 52,395  | 2,280                  | 38,716  | 5,740                  |
| 20                                   | Surplus.....                             | 28,695   | 5,747                  | 22,518                   | 1,689                  | 44,254  | 1,949                  | 79,736  | 10,479                 |
| 21                                   | Less <i>Deficit</i> .....                | <b>326</b>                                       | <b>2,083</b>           | <b>175</b>               | <b>1,001</b>           | <b>564</b>  | <b>499</b>             | <b>1,777</b>                                  | <b>1,063</b>           |
| 22                                   | Total.....                               | 124,819  | 22,031                 | 136,521                  | 15,237                 | 243,032   | 13,150                 | 194,589                                       | 33,972                 |
| 23                                   | Gross Sales or Revenue.....              | 327,445  | 32,939                 | 165,416                  | 42,510                 | 388,800   | 43,847                 | 394,698                                       | 46,767                 |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 11,448   | <b>2,329</b>           | 4,359                    | <b>1,008</b>           | 14,351  | <b>365</b>             | 14,400  | <b>935</b>             |
| <b>Selected Revenues and Charges</b> |  |  |                        |                          |                        |   |                        |   |                        |
| 25                                   | Rents Received.....                      | 217  | 30                     | 83                       | 30                     | 2,158   | 31                     | 273   | 27                     |
| 26                                   | Bond Interest Received.....              | 13   | 6                      | 19                       | 6                      | 41  | 3                      | 18  | 1                      |
| 27                                   | Mortgage Interest Received.....          | 1  | —                      | 12                       | 1                      | 131   | 2                      | 12  | 1                      |
| 28                                   | Foreign Dividends Received.....          | —  | —                      | 39                       | 8                      | 3   | —                      | 4   | —                      |
| 29                                   | Canadian Dividends Received.....         | 60   | 2                      | 487                      | 16                     | 565   | 23                     | 570   | —                      |
| 30                                   | Rents Paid.....                          | 1,552  | 340                    | 449                      | 103                    | 1,514   | 79                     | 1,903   | 290                    |
| 31                                   | Bond Interest Paid.....                  | 9  | 7                      | 9                        | 20                     | 1,244   | —                      | 153   | 131                    |
| 32                                   | Mortgage Interest Paid.....              | 25   | 5                      | 15                       | —                      | 84  | 5                      | 148   | 15                     |
| 33                                   | Charitable Donations.....                | 119  | 2                      | 53                       | 13                     | 156   | 3                      | 166   | 9                      |
| 34                                   | Pension Contributions.....               | 147  | 54                     | 100                      | 44                     | 521   | 1                      | 524   | 54                     |
| 35                                   | Group Insurance Contributions.....       | 64   | 14                     | 18                       | 3                      | 137   | —                      | 150   | 12                     |
| 36                                   | Capital Cost Allowance.....              | 1,366  | 252                    | 1,077                    | 93                     | 6,800   | 285                    | 2,233   | 375                    |
| 37                                   | Depletion Charged.....                   | —  | —                      | —                        | —                      | —   | —                      | —   | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                      | —                        | —                      | —   | —                      | —   | —                      |
| 39                                   | Cash Dividends Charged.....              | 1,865  | 8                      | 591                      | 126                    | 4,553   | —                      | 2,131   | 151                    |
| 40                                   | Stock Dividends Charged.....             | 101  | —                      | 25                       | —                      | —   | —                      | 111   | 19                     |
| 41                                   | Capital Expenditures.....                | 2,856  | 445                    | 3,265                    | 256                    | 12,722  | 383                    | 4,692   | 518                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Industrial Division: WHOLESALE TRADE—(Concluded) |                |   |                |                                |                |                           |                |                       |                |                        |                      |                     |    |
|--|----------------|---|----------------|--------------------------------|----------------|---------------------------|----------------|-----------------------|----------------|------------------------|----------------------|---------------------|----|
| Lumber and Building Materials                    |                | Machinery, Equipment and Supplies, n.e.c. |                | Motor Vehicles and Accessories |                | Tobacco and Confectionery |                | Other Wholesale Trade |                | Total Profit Companies | Total Loss Companies | Total All Companies |    |
| Profit Companies                                 | Loss Companies | Profit Companies                          | Loss Companies | Profit Companies               | Loss Companies | Profit Companies          | Loss Companies | Profit Companies      | Loss Companies |                        |                      |                     |    |
| 598  | 201            | 718                                       | 308            | 351                            | 97             | 179                       | 37             | 2,168                 | 1,023          | 6,131                  | 2,517                | 8,648               | 1  |
| 10,714   | \$ 1,223       | \$ 16,442                                 | \$ 2,822       | \$ 3,764                       | \$ 1,390       | \$ 6,493                  | \$ 128         | \$ 37,260             | \$ 9,314       | \$ 117,608             | \$ 21,900            | \$ 139,508          | 2  |
| 1,358  | 400            | 1,933                                     | 439            | 529                            | 126            | 8,718                     | 16             | 4,290                 | 1,082          | 25,899                 | 3,677                | 29,576              | 3  |
| 6,503  | 1,715          | 3,931                                     | 300            | 1,901                          | 604            | 1,021                     | 38             | 15,350                | 4,159          | 62,754                 | 10,541               | 73,295              | 4  |
| 68,700   | 7,395          | 76,828                                    | 12,135         | 36,656                         | 10,032         | 24,590                    | 1,119          | 185,971               | 47,371         | 674,174                | 119,931              | 794,105             | 5  |
| 39,105   | 4,809          | 85,858                                    | 16,590         | 50,167                         | 21,348         | 46,331                    | 1,306          | 168,227               | 32,855         | 771,521                | 133,227              | 904,748             | 6  |
| 7,121  | 382            | 3,329                                     | 800            | 2,385                          | 968            | 403                       | 79             | 8,689                 | 2,042          | 43,623                 | 6,921                | 50,544              | 7  |
| 48,991   | 5,957          | 50,056                                    | 10,878         | 26,233                         | 8,089          | 12,628                    | 938            | 95,810                | 22,993         | 461,863                | 82,210               | 544,073             | 8  |
| 14,197   | 1,998          | 10,370                                    | 2,395          | 23,064                         | 1,726          | 2,594                     | 20             | 59,108                | 14,178         | 188,643                | 125,153              | 313,796             | 9  |
| 7,574  | 1,528          | 8,181                                     | 2,900          | 3,525                          | 1,016          | 1,538                     | 288            | 21,316                | 10,897         | 71,150                 | 23,635               | 94,785              | 10 |
| 204,263  | 25,407         | 256,928                                   | 49,259         | 148,224                        | 45,299         | 104,316                   | 3,932          | 596,021               | 144,891        | 2,417,235              | 527,195              | 2,944,430           | 11 |
| 20,655   | 4,380          | 27,740                                    | 5,754          | 8,870                          | 2,889          | 4,390                     | 617            | 51,310                | 19,401         | 269,194                | 56,484               | 325,678             | 12 |
| 34,216   | 6,482          | 39,920                                    | 8,962          | 21,527                         | 4,907          | 7,595                     | 731            | 112,248               | 45,431         | 390,196                | 90,530               | 480,726             | 13 |
| 4,012  | 82             | 6,966                                     | 175            | 8,371                          | 160            | 2,906                     | 54             | 11,738                | 490            | 55,268                 | 1,283                | 56,551              | 14 |
| 27,111   | 3,654          | 38,344                                    | 10,601         | 42,218                         | 20,370         | 63,150                    | 607            | 127,077               | 30,755         | 399,056                | 95,593               | 494,649             | 15 |
| 4,893  | 1,270          | 5,687                                     | 2,175          | 4,509                          | 2,716          | 985                       | 234            | 14,116                | 4,468          | 85,586                 | 45,343               | 130,929             | 16 |
| 6  | —              | 113                                       | 17             | 473                            | 23             | 24                        | —              | 645                   | 67             | 3,119                  | 326                  | 3,445               | 17 |
| 26,271   | 2,310          | 18,359                                    | 3,412          | 9,464                          | 2,724          | 7,954                     | 338            | 37,519                | 7,911          | 201,058                | 29,515               | 230,573             | 18 |
| 33,167   | 5,115          | 35,606                                    | 9,525          | 14,787                         | 4,609          | 7,595                     | 1,126          | 103,323               | 29,439         | 405,720                | 166,884              | 572,604             | 19 |
| 57,403   | 4,490          | 84,778                                    | 11,598         | 38,130                         | 7,931          | 9,899                     | 441            | 141,380               | 17,388         | 619,984                | 71,743               | 691,727             | 20 |
| <b>3,471</b>                                     | <b>2,376</b>   | <b>585</b>                                | <b>2,960</b>   | <b>125</b>                     | <b>1,030</b>   | <b>182</b>                | <b>216</b>     | <b>3,335</b>          | <b>10,459</b>  | <b>11,946</b>          | <b>30,506</b>        | <b>42,452</b>       | 21 |
| 204,263  | 25,407         | 256,928                                   | 49,259         | 148,224                        | 45,299         | 104,316                   | 3,932          | 596,021               | 144,891        | 2,417,235              | 527,195              | 2,944,430           | 22 |
| 532,774  | 50,766         | 467,028                                   | 69,252         | 551,375                        | 72,468         | 407,563                   | 16,048         | 1,534,084             | 432,729        | 6,265,375              | 1,001,640            | 7,267,015           | 23 |
| 16,180   | <b>1,663</b>   | 24,022                                    | <b>3,199</b>   | 12,766                         | <b>3,685</b>   | 5,718                     | <b>108</b>     | 43,981                | <b>8,584</b>   | 173,255                | <b>26,862</b>        | 146,393             | 24 |
| 308  | 62             | 496                                       | 123            | 351                            | 92             | 89                        | 20             | 1,078                 | 393            | 5,870                  | 1,016                | 6,886               | 25 |
| 30   | 14             | 48  | 4              | 20                             | —              | 27                        | —              | 79                    | 21             | 374                    | 79                   | 453                 | 26 |
| 2  | 1              | —   | —              | 2                              | —              | 6                         | —              | 19                    | 2              | 197                    | 8                    | 205                 | 27 |
| 25   | 2              | —   | 1              | —                              | —              | —                         | —              | 7                     | 16             | 93                     | 63                   | 156                 | 28 |
| 999  | 17             | 91  | 72             | 294                            | 6              | 38                        | —              | 2,126                 | 384            | 6,072                  | 554                  | 6,626               | 29 |
| 1,117  | 267            | 2,069                                     | 638            | 1,572                          | 535            | 450                       | 90             | 6,105                 | 1,782          | 20,207                 | 5,198                | 25,405              | 30 |
| 35   | 11             | 20  | 2              | 50                             | 49             | 8                         | —              | 221                   | 70             | 2,031                  | 604                  | 2,635               | 31 |
| 50   | 6              | 85  | 20             | 69                             | 25             | 17                        | 5              | 213                   | 70             | 837                    | 176                  | 1,013               | 32 |
| 126  | 3              | 199                                       | 20             | 131                            | 34             | 28                        | 1              | 518                   | 66             | 2,131                  | 190                  | 2,321               | 33 |
| 199  | 19             | 446                                       | 57             | 471                            | 62             | 63                        | 5              | 1,014                 | 212            | 4,865                  | 630                  | 5,495               | 34 |
| 110  | 9              | 166                                       | 28             | 85                             | 27             | 17                        | 1              | 246                   | 68             | 1,192                  | 205                  | 1,397               | 35 |
| 5,549  | 671            | 5,031                                     | 1,241          | 2,127                          | 421            | 1,047                     | 73             | 8,591                 | 1,861          | 40,316                 | 6,164                | 46,480              | 36 |
| 269  | 8              | —   | —              | —                              | —              | —                         | —              | 40                    | 1              | 317                    | 9                    | 326                 | 37 |
| —  | —              | —   | —              | —                              | —              | —                         | —              | —                     | —              | —                      | —                    | —                   | 38 |
| 1,670  | 66             | 2,176                                     | 170            | 3,381                          | 30             | 1,922                     | 5              | 7,017                 | 307            | 30,109                 | 1,031                | 31,140              | 39 |
| 287  | 3              | 371                                       | 40             | 111                            | —              | 10                        | —              | 593                   | 6              | 1,944                  | 68                   | 2,012               | 40 |
| 7,616  | 1,228          | 7,943                                     | 1,713          | 5,348                          | 1,533          | 1,775                     | 122            | 18,570                | 4,070          | 76,794                 | 12,129               | 88,923              | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 6 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|                                      |  | Industrial Division: RETAIL TRADE |                |                     |                |                               |                |                                  |                |
|--------------------------------------|--|-----------------------------------|----------------|---------------------|----------------|-------------------------------|----------------|----------------------------------|----------------|
|                                      |  | Dairy Products                    |                | Other Food Products |                | Department and Variety Stores |                | Other General Merchandise Stores |                |
|                                      |  | Profit Companies                  | Loss Companies | Profit Companies    | Loss Companies | Profit Companies              | Loss Companies | Profit Companies                 | Loss Companies |
| 1                                    | Number of Companies.....                 | 198                               | 61             | 406                 | 193            | 187                           | 53             | 266                              | 133            |
| <b>Assets</b>                        |  |                                   |                |                     |                |                               |                |                                  |                |
| 2                                    | Cash.....                                | \$ 5,250                          | \$ 255         | \$ 17,599           | \$ 293         | \$ 28,501                     | \$ 947         | \$ 2,740                         | \$ 668         |
| 3                                    | Government Securities.....               | 2,234                             | 451            | 1,194               | 96             | 3,424                         | 75             | 1,302                            | 227            |
| 4                                    | Other Securities.....                    | 2,684                             | 595            | 4,513               | 247            | 15,673                        | 283            | 992                              | 860            |
| 5                                    | Receivables.....                         | 5,805                             | 1,456          | 14,048              | 2,552          | 125,094                       | 13,253         | 8,430                            | 2,254          |
| 6                                    | Inventories.....                         | 6,049                             | 1,278          | 45,490              | 3,017          | 205,727                       | 10,905         | 16,427                           | 5,452          |
| 7                                    | Land.....                                | 2,531                             | 538            | 17,810              | 808            | 28,030                        | 51             | 450                              | 298            |
| 8                                    | Buildings and Equipment.....             | 66,122                            | 13,390         | 85,905              | 7,329          | 186,334                       | 4,649          | 9,853                            | 3,344          |
| 9                                    | Investment in Affiliated Companies.....  | 3,944                             | 588            | 18,974              | 32             | 140,630                       | 150            | 3,680                            | 520            |
| 10                                   | Other Assets.....                        | 4,190                             | 1,325          | 5,711               | 845            | 15,088                        | 507            | 1,885                            | 644            |
| 11                                   | Total.....                               | 98,809                            | 19,876         | 211,244             | 15,219         | 748,501                       | 30,820         | 45,759                           | 14,255         |
| <b>Liabilities and Capital</b>       |  |                                   |                |                     |                |                               |                |                                  |                |
| 12                                   | Bank Loans.....                          | 2,650                             | 1,239          | 8,277               | 2,209          | 40,258                        | 821            | 3,692                            | 1,450          |
| 13                                   | Payables.....                            | 10,703                            | 2,848          | 35,913              | 2,843          | 82,837                        | 5,489          | 6,805                            | 2,333          |
| 14                                   | Tax Liabilities.....                     | 1,630                             | 34             | 5,861               | 13             | 13,063                        | 232            | 379                              | 2              |
| 15                                   | Other Liabilities.....                   | 5,008                             | 1,207          | 7,644               | 4,110          | 113,549                       | 7,430          | 6,574                            | 1,122          |
| 16                                   | Funded Debt.....                         | 7,957                             | 3,227          | 31,704              | 718            | 59,498                        | 108            | 825                              | 96             |
| 17                                   | Liability Reserves.....                  | 21                                | —              | 137                 | 53             | 19,502                        | 1,950          | 43                               | —              |
| 18                                   | Depreciation and Depletion Reserves..... | 34,963                            | 6,497          | 31,394              | 1,764          | 65,704                        | 2,692          | 3,923                            | 1,266          |
| 19                                   | Capital Stock.....                       | 16,743                            | 4,397          | 33,828              | 3,758          | 143,210                       | 7,025          | 12,674                           | 4,956          |
| 20                                   | Surplus.....                             | 19,345                            | 1,042          | 57,040              | 810            | 212,577                       | 5,319          | 11,310                           | 2,733          |
| 21                                   | Less Deficit.....                        | <i>211</i>                        | <i>615</i>     | <i>554</i>          | <i>1,059</i>   | <i>1,697</i>                  | <i>246</i>     | <i>466</i>                       | <i>59</i>      |
| 22                                   | Total.....                               | 98,809                            | 19,876         | 211,244             | 15,219         | 748,501                       | 30,820         | 45,759                           | 14,255         |
| 23                                   | Gross Sales or Revenue.....              | 184,899                           | 37,641         | 899,815             | 42,576         | 1,438,713                     | 71,471         | 78,859                           | 22,891         |
| 24                                   | Current Year Profit or Loss.....         | 6,686                             | <i>328</i>     | 25,452              | <i>939</i>     | 48,094                        | <i>846</i>     | 1,990                            | <i>45</i>      |
| <b>Selected Revenues and Charges</b> |  |                                   |                |                     |                |                               |                |                                  |                |
| 25                                   | Rents Received.....                      | 128                               | 58             | 674                 | 84             | 2,283                         | 20             | 205                              | 2              |
| 26                                   | Bond Interest Received.....              | 85                                | 14             | 28                  | —              | 4,351                         | 1              | 45                               | 1              |
| 27                                   | Mortgage Interest Received.....          | 5                                 | —              | 5                   | —              | —                             | —              | 10                               | —              |
| 28                                   | Foreign Dividends Received.....          | —                                 | —              | 252                 | —              | —                             | —              | 2                                | —              |
| 29                                   | Canadian Dividends Received.....         | 25                                | 26             | 8                   | 2              | 5,707                         | 1              | 188                              | 8              |
| 30                                   | Rents Paid.....                          | 248                               | 305            | 6,273               | 449            | 20,203                        | 1,189          | 445                              | 10             |
| 31                                   | Bond Interest Paid.....                  | 321                               | 104            | 871                 | 5              | 2,218                         | —              | 15                               | —              |
| 32                                   | Mortgage Interest Paid.....              | 70                                | 10             | 39                  | 15             | 260                           | 2              | 12                               | —              |
| 33                                   | Charitable Donations.....                | 64                                | 10             | 202                 | 5              | 1,166                         | 3              | 23                               | —              |
| 34                                   | Pension Contributions.....               | 361                               | 2              | 810                 | —              | 6,741                         | 1,000          | 9                                | —              |
| 35                                   | Group Insurance Contributions.....       | 131                               | 17             | 221                 | 7              | 182                           | —              | 13                               | —              |
| 36                                   | Capital Cost Allowance.....              | 5,035                             | 1,129          | 9,366               | 689            | 12,133                        | 328            | 914                              | 19             |
| 37                                   | Depletion Charged.....                   | —                                 | —              | —                   | —              | —                             | —              | —                                | —              |
| 38                                   | Write-off Mine and Oil Development.....  | —                                 | —              | —                   | —              | —                             | —              | —                                | —              |
| 39                                   | Cash Dividends Charged.....              | 1,302                             | 4              | 2,983               | 14             | 14,702                        | 5              | 227                              | 1              |
| 40                                   | Stock Dividends Charged.....             | 1                                 | —              | —                   | —              | 22                            | —              | 82                               | —              |
| 41                                   | Capital Expenditures.....                | 7,333                             | 1,696          | 29,505              | 3,046          | 41,365                        | 565            | 1,048                            | 37             |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6— (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

| Industrial Division: RETAIL TRADE—(Continued)         |                        |                          |                        |                          |                        |                           |                        |                          |                        |                                     |                        |    |
|---|------------------------|--------------------------|------------------------|--------------------------|------------------------|---------------------------|------------------------|--------------------------|------------------------|-------------------------------------|------------------------|----|
| Automobile<br>Accessories, Tires,<br>Gasoline and Oil |                        | Motor Vehicles           |                        | Footwear                 |                        | Clothing and<br>Dry Goods |                        | Hardware                 |                        | Lumber and<br>Building<br>Materials |                        |    |
| Profit<br>Com-<br>panies                              | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies            | Loss<br>Com-<br>panies |    |
| 300   | 125                    | 926                      | 948                    | 168                      | 54                     | 961                       | 507                    | 390                      | 170                    | 421                                 | 113                    | 1  |
| \$ 4,181  | \$ 180                 | \$ 15,906                | \$ 4,159               | \$ 1,599                 | \$ 145                 | \$ 8,531                  | \$ 1,476               | \$ 2,261                 | \$ 288                 | \$ 4,337                            | \$ 259                 | 2  |
| 236   | 21                     | 3,043                    | 1,513                  | 427                      | 13                     | 2,633                     | 732                    | 719                      | 103                    | 2,041                               | 52                     | 3  |
| 1,740   | 114                    | 7,675                    | 3,141                  | 513                      | 60                     | 3,279                     | 702                    | 960                      | 334                    | 3,193                               | 145                    | 4  |
| 8,807   | 1,624                  | 44,619                   | 29,665                 | 863                      | 248                    | 25,152                    | 5,350                  | 9,733                    | 1,991                  | 33,790                              | 3,474                  | 5  |
| 9,391   | 1,421                  | 95,420                   | 70,389                 | 15,024                   | 2,404                  | 53,942                    | 15,897                 | 19,553                   | 5,625                  | 42,042                              | 6,430                  | 6  |
| 1,930   | 255                    | 9,409                    | 6,052                  | 257                      | 74                     | 2,747                     | 216                    | 905                      | 190                    | 3,324                               | 417                    | 7  |
| 16,117  | 3,507                  | 56,234                   | 43,956                 | 6,242                    | 962                    | 32,400                    | 7,911                  | 10,072                   | 2,897                  | 33,007                              | 4,605                  | 8  |
| 1,172   | 860                    | 2,682                    | 2,764                  | 1,637                    | 230                    | 2,923                     | 213                    | 497                      | 13                     | 5,790                               | 523                    | 9  |
| 1,578   | 604                    | 14,288                   | 10,815                 | 1,059                    | 183                    | 7,712                     | 1,826                  | 1,756                    | 690                    | 3,139                               | 642                    | 10 |
| 45,152  | 8,586                  | 249,276                  | 172,454                | 27,621                   | 4,319                  | 139,319                   | 34,323                 | 46,456                   | 12,131                 | 130,663                             | 16,547                 | 11 |
| 2,490   | 1,180                  | 41,603                   | 45,394                 | 1,296                    | 545                    | 11,571                    | 4,281                  | 3,983                    | 1,817                  | 12,503                              | 2,645                  | 12 |
| 8,509   | 1,674                  | 41,436                   | 29,810                 | 5,298                    | 736                    | 26,069                    | 8,928                  | 6,300                    | 2,184                  | 16,092                              | 2,578                  | 13 |
| 1,209   | 33                     | 3,072                    | 559                    | 529                      | 2                      | 2,105                     | 185                    | 594                      | 27                     | 2,779                               | 43                     | 14 |
| 3,213   | 1,691                  | 16,135                   | 16,702                 | 2,076                    | 812                    | 13,543                    | 3,992                  | 4,596                    | 1,533                  | 8,949                               | 1,641                  | 15 |
| 3,200   | 741                    | 10,465                   | 10,350                 | 2,684                    | 184                    | 4,384                     | 1,016                  | 1,568                    | 455                    | 2,283                               | 897                    | 16 |
| 8   | 1                      | 3,113                    | 1,969                  | 26                       | —                      | 2                         | —                      | 11                       | 2                      | 447                                 | —                      | 17 |
| 6,160   | 948                    | 19,097                   | 14,357                 | 2,511                    | 338                    | 15,285                    | 3,014                  | 4,027                    | 949                    | 15,779                              | 1,988                  | 18 |
| 8,043   | 2,096                  | 43,746                   | 32,526                 | 5,693                    | 871                    | 31,411                    | 10,555                 | 12,041                   | 3,912                  | 25,549                              | 3,199                  | 19 |
| 12,632  | 994                    | 71,031                   | 26,777                 | 7,530                    | 880                    | 35,724                    | 5,279                  | 13,523                   | 1,692                  | 46,561                              | 4,048                  | 20 |
| 312   | 772                    | 422                      | 5,990                  | 22                       | 49                     | 775                       | 2,927                  | 187                      | 440                    | 279                                 | 492                    | 21 |
| 45,152  | 8,586                  | 249,276                  | 172,454                | 27,621                   | 4,319                  | 139,319                   | 34,323                 | 46,456                   | 12,131                 | 130,663                             | 16,547                 | 22 |
| 96,199  | 15,154                 | 1,008,617                | 647,770                | 47,801                   | 6,040                  | 250,760                   | 51,691                 | 79,984                   | 16,715                 | 239,175                             | 21,800                 | 23 |
| 4,680   | 734                    | 14,017                   | 12,486                 | 2,206                    | 260                    | 9,280                     | 2,916                  | 3,009                    | 537                    | 12,209                              | 623                    | 24 |
| 497   | 57                     | 579                      | 316                    | 141                      | 18                     | 513                       | 106                    | 237                      | 46                     | 230                                 | 61                     | 25 |
| 28  | —                      | 49                       | 28                     | 7                        | 2                      | 66                        | 11                     | 9                        | 2                      | 14                                  | 3                      | 26 |
| 20  | —                      | 8                        | 8                      | —                        | —                      | 8                         | 2                      | —                        | —                      | 18                                  | 1                      | 27 |
| 6   | —                      | 3                        | —                      | —                        | —                      | 1                         | —                      | —                        | —                      | 6                                   | 25                     | 28 |
| 67  | 2                      | 132                      | 62                     | 98                       | —                      | 58                        | 4                      | 131                      | 1                      | 922                                 | 1                      | 29 |
| 860   | 325                    | 4,943                    | 3,688                  | 2,070                    | 336                    | 7,492                     | 2,448                  | 962                      | 355                    | 468                                 | 78                     | 30 |
| 56  | 1                      | 54                       | 34                     | 48                       | 5                      | 255                       | 13                     | 9                        | 1                      | 18                                  | 1                      | 31 |
| 43  | 5                      | 207                      | 256                    | 14                       | 1                      | 264                       | 14                     | 38                       | 6                      | 26                                  | 35                     | 32 |
| 16  | —                      | 206                      | 59                     | 21                       | 1                      | 212                       | 13                     | 33                       | —                      | 86                                  | 2                      | 33 |
| 63  | 3                      | 157                      | 110                    | 23                       | 4                      | 109                       | 11                     | 75                       | 3                      | 132                                 | 12                     | 34 |
| 38  | 4                      | 354                      | 293                    | 20                       | 3                      | 83                        | 10                     | 36                       | 4                      | 103                                 | 6                      | 35 |
| 1,187   | 280                    | 4,448                    | 2,446                  | 520                      | 73                     | 2,695                     | 475                    | 775                      | 146                    | 3,117                               | 270                    | 36 |
| —   | —                      | —                        | —                      | —                        | —                      | —                         | —                      | 1                        | —                      | 2                                   | —                      | 37 |
| —   | —                      | —                        | —                      | —                        | —                      | —                         | —                      | —                        | —                      | —                                   | —                      | 38 |
| 287   | 14                     | 1,327                    | 858                    | 474                      | 4                      | 770                       | 72                     | 672                      | 99                     | 2,262                               | 9                      | 39 |
| 23  | —                      | 841                      | 177                    | —                        | —                      | 27                        | —                      | 3                        | —                      | 67                                  | 10                     | 40 |
| 2,664   | 603                    | 7,752                    | 4,554                  | 1,177                    | 392                    | 3,513                     | 1,055                  | 962                      | 319                    | 5,801                               | 253                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1954 TAXATION YEAR — CANADA**  
(All money figures in thousands of dollars)

|                                      |   | Industrial Division: RETAIL TRADE—(Continued) |                |                         |                |                  |                |                  |                |
|--------------------------------------|---|---|----------------|-------------------------|----------------|------------------|----------------|------------------|----------------|
|                                      |   | Furniture and House Furnishings               |                | Drugs and Drug Sundries |                | Fuel and Ice     |                | Jewellery        |                |
|                                      |   | Profit Companies                              | Loss Companies | Profit Companies        | Loss Companies | Profit Companies | Loss Companies | Profit Companies | Loss Companies |
| 1                                    | Number of Companies . . . . .                 | 694   | 311            | 346                     | 90             | 241              | 114            | 180              | 59             |
| <b>Assets</b>                        |   |   |                |                         |                |                  |                |                  |                |
| 2                                    | Cash . . . . .                                | \$ 4,798                                      | \$ 560         | \$ 1,994                | \$ 198         | \$ 2,504         | \$ 326         | \$ 1,931         | \$ 155         |
| 3                                    | Government Securities . . . . .               | 699   | 145            | 401                     | 62             | 492              | 131            | 795              | 50             |
| 4                                    | Other Securities . . . . .                    | 1,924   | 422            | 564                     | 225            | 1,141            | 474            | 1,074            | 50             |
| 5                                    | Receivables . . . . .                         | 57,450  | 24,949         | 1,544                   | 234            | 18,949           | 3,530          | 10,287           | 1,589          |
| 6                                    | Inventories . . . . .                         | 43,552  | 15,222         | 12,928                  | 1,936          | 7,144            | 1,842          | 16,650           | 2,213          |
| 7                                    | Land . . . . .                                | 3,558   | 1,746          | 808                     | 26             | 1,399            | 424            | 2,120            | 2              |
| 8                                    | Buildings and Equipment . . . . .             | 25,108  | 8,101          | 10,217                  | 1,705          | 21,312           | 5,258          | 10,040           | 752            |
| 9                                    | Investment in Affiliated Companies . . . . .  | 9,106   | 4,974          | 2,945                   | 119            | 21,705           | 184            | 1,165            | 685            |
| 10                                   | Other Assets . . . . .                        | 6,858   | 1,666          | 1,999                   | 334            | 2,689            | 756            | 1,813            | 256            |
| 11                                   | Total . . . . .                               | 153,053                                       | 57,785         | 33,400                  | 4,839          | 77,335           | 12,925         | 45,875           | 5,752          |
| <b>Liabilities and Capital</b>       |   |   |                |                         |                |                  |                |                  |                |
| 12                                   | Bank Loans . . . . .                          | 17,313  | 11,786         | 2,389                   | 344            | 5,473            | 1,666          | 4,336            | 699            |
| 13                                   | Payables . . . . .                            | 25,175  | 12,159         | 4,994                   | 749            | 11,509           | 2,238          | 7,139            | 2,374          |
| 14                                   | Tax Liabilities . . . . .                     | 3,594   | 385            | 454                     | 7              | 906              | 21             | 1,490            | 6              |
| 15                                   | Other Liabilities . . . . .                   | 19,111  | 8,861          | 2,564                   | 730            | 13,031           | 1,532          | 8,784            | 1,033          |
| 16                                   | Funded Debt . . . . .                         | 3,468   | 1,823          | 1,166                   | 70             | 2,777            | 508            | 1,325            | 36             |
| 17                                   | Liability Reserves . . . . .                  | 499   | 2              | 57                      | 2              | 9                | 1              | 36               | —              |
| 18                                   | Depreciation and Depletion Reserves . . . . . | 7,603   | 2,064          | 4,596                   | 645            | 10,890           | 2,838          | 5,456            | 308            |
| 19                                   | Capital Stock . . . . .                       | 41,487  | 15,636         | 7,249                   | 1,699          | 14,737           | 3,514          | 8,607            | 878            |
| 20                                   | Surplus . . . . .                             | 35,224  | 6,881          | 10,039                  | 712            | 18,909           | 1,315          | 8,723            | 514            |
| 21                                   | Less <i>Deficit</i> . . . . .                 | <b>421</b>                                    | <b>1,812</b>   | <b>108</b>              | <b>119</b>     | <b>906</b>       | <b>708</b>     | <b>21</b>        | <b>96</b>      |
| 22                                   | Total . . . . .                               | 153,053                                       | 57,785         | 33,400                  | 4,839          | 77,335           | 12,925         | 45,875           | 5,752          |
| 23                                   | Gross Sales or Revenue . . . . .              | 250,043                                       | 69,731         | 67,722                  | 9,420          | 135,056          | 23,188         | 62,237           | 6,608          |
| 24                                   | Current Year Profit or <i>Loss</i> . . . . .  | 11,826  | <b>2,695</b>   | 2,718                   | <b>164</b>     | 3,801            | <b>453</b>     | 4,524            | <b>186</b>     |
| <b>Selected Revenues and Charges</b> |   |   |                |                         |                |                  |                |                  |                |
| 25                                   | Rents Received . . . . .                      | 325   | 79             | 160                     | 29             | 201              | 20             | 452              | 6              |
| 26                                   | Bond Interest Received . . . . .              | 16  | 2              | 7                       | —              | 1,029            | 4              | 19               | —              |
| 27                                   | Mortgage Interest Received . . . . .          | 4   | —              | 2                       | 2              | 11               | —              | 1                | 1              |
| 28                                   | Foreign Dividends Received . . . . .          | 1   | —              | —                       | —              | —                | —              | —                | —              |
| 29                                   | Canadian Dividends Received . . . . .         | 71  | 51             | 51                      | 12             | 50               | 3              | 5                | —              |
| 30                                   | Rents Paid . . . . .                          | 3,615   | 1,939          | 2,064                   | 361            | 434              | 173            | 1,581            | 279            |
| 31                                   | Bond Interest Paid . . . . .                  | 79  | 22             | 3                       | —              | 63               | 9              | —                | —              |
| 32                                   | Mortgage Interest Paid . . . . .              | 55  | 33             | 24                      | 1              | 50               | 4              | 27               | —              |
| 33                                   | Charitable Donations . . . . .                | 139   | 15             | 30                      | —              | 57               | 1              | 113              | 1              |
| 34                                   | Pension Contributions . . . . .               | 355   | 102            | 159                     | 8              | 80               | 10             | 335              | 2              |
| 35                                   | Group Insurance Contributions . . . . .       | 79  | 13             | 24                      | 3              | 35               | 4              | 20               | 2              |
| 36                                   | Capital Cost Allowance . . . . .              | 3,061   | 848            | 866                     | 128            | 1,994            | 284            | 704              | 84             |
| 37                                   | Depletion Charged . . . . .                   | 13  | —              | —                       | —              | 1                | —              | —                | —              |
| 38                                   | Write-off Mine and Oil Development . . . . .  | —   | —              | —                       | —              | —                | —              | —                | —              |
| 39                                   | Cash Dividends Charged . . . . .              | 1,616   | 73             | 1,294                   | 14             | 443              | 114            | 3,084            | —              |
| 40                                   | Stock Dividends Charged . . . . .             | 75  | 150            | 6                       | —              | 30               | —              | 7                | 30             |
| 41                                   | Capital Expenditures . . . . .                | 3,739   | 1,423          | 1,573                   | 300            | 3,161            | 464            | 974              | 75             |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 6 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| RETAIL TRADE—(Concluded) |                        |                                   |                                 |                                | Industrial Division: FINANCE, INSURANCE AND REAL ESTATE |                        |  |                        |  |                        |    |  |
|--------------------------|------------------------|-----------------------------------|---------------------------------|--------------------------------|---|------------------------|--|------------------------|--|------------------------|----|--|
| Other<br>Retail Trade    |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Trust and<br>Mortgage<br>Companies                      |                        | Investment<br>and Holding<br>Companies |                        | Non-Resident<br>Owned Investment<br>Corporations |                        |    |  |
| Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |                                   |                                 |                                | Profit<br>Com-<br>panies                                | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                         | Loss<br>Com-<br>panies |    |  |
| 727                      | 351                    | 6,411                             | 3,282                           | 9,693                          | 119   | 15                     | 604                                    | 380                    | 180  | 9                      | 1  |  |
| 5,132                    | \$ 2,324               | \$ 107,264                        | \$ 12,228                       | \$ 119,492                     | \$ 49,696   | \$ 1,202               | \$ 69,355                              | \$ 19,924              | \$ 17,177  | \$ 30,285              | 2  |  |
| 785                      | 104                    | 20,425                            | 3,775                           | 24,200                         | 207,377   | 467                    | 82,778                                 | 7,237                  | 16,948   | 12                     | 3  |  |
| 1,711                    | 464                    | 47,636                            | 8,116                           | 55,752                         | 614,673   | 2,560                  | 678,724                                | 131,943                | 176,471  | 3,913                  | 4  |  |
| 24,234                   | 6,433                  | 388,805                           | 98,602                          | 487,407                        | 30,695  | 239                    | 57,451                                 | 8,163                  | 9,946  | 46                     | 5  |  |
| 32,261                   | 8,771                  | 621,600                           | 152,802                         | 774,402                        | 17  | 1                      | 480                                    | 949                    | —  | —                      | 6  |  |
| 4,599                    | 859                    | 79,877                            | 11,956                          | 91,833                         | 5,359   | 253                    | 6,977                                  | 30,103                 | 2,367  | 501                    | 7  |  |
| 20,401                   | 11,039                 | 589,364                           | 119,402                         | 708,766                        | 15,962  | 301                    | 14,727                                 | 42,008                 | 12,327   | 758                    | 8  |  |
| 2,388                    | 1,582                  | 219,238                           | 13,437                          | 232,675                        | 9,186   | 99                     | 1,464,865                              | 342,936                | 53,296   | 4,554                  | 9  |  |
| 4,619                    | 2,591                  | 74,384                            | 23,682                          | 98,066                         | 3,464   | 5,693                  | 19,655                                 | 13,347                 | 7,501  | 3                      | 10 |  |
| 96,130                   | 34,167                 | 2,148,593                         | 444,000                         | 2,592,593                      | 936,429   | 10,815                 | 2,395,012                              | 596,610                | 296,033  | 40,072                 | 11 |  |
| 9,154                    | 5,238                  | 166,988                           | 81,320                          | 248,308                        | 11,942  | 71                     | 21,725                                 | 23,305                 | 2,758  | —                      | 12 |  |
| 15,902                   | 9,096                  | 304,681                           | 86,042                          | 390,723                        | 366,363   | 46                     | 76,751                                 | 18,027                 | 3,497  | 1,405                  | 13 |  |
| 1,795                    | 51                     | 39,460                            | 1,621                           | 41,081                         | 103,545   | 7                      | 6,096                                  | 233                    | 899  | 1                      | 14 |  |
| 10,721                   | 8,067                  | 235,498                           | 60,462                          | 295,960                        | 44,522  | 7,092                  | 183,731                                | 44,368                 | 14,235   | —                      | 15 |  |
| 3,152                    | 1,185                  | 136,456                           | 22,285                          | 158,741                        | 262,052   | 7,944                  | 173,524                                | 58,305                 | 50,426   | 6,279                  | 16 |  |
| 220                      | 30                     | 24,131                            | 4,013                           | 28,144                         | 2   | —                      | 2,982                                  | 11                     | 152  | 2                      | 17 |  |
| 9,257                    | 3,516                  | 236,645                           | 43,184                          | 279,829                        | 3,589   | 38                     | 5,995                                  | 2,739                  | 2,965  | 77                     | 18 |  |
| 19,120                   | 6,500                  | 424,138                           | 101,516                         | 525,654                        | 68,194  | 2,052                  | 973,145                                | 307,698                | 90,880   | 31,407                 | 19 |  |
| 27,847                   | 2,491                  | 588,015                           | 61,484                          | 649,499                        | 76,284  | 374                    | 965,990                                | 176,791                | 136,985  | 2,068                  | 20 |  |
| 1,038                    | 2,007                  | 7,419                             | 17,927                          | 25,346                         | 64  | 6,809                  | 14,927                                 | 34,867                 | 6,764  | 1,167                  | 21 |  |
| 96,130                   | 34,167                 | 2,148,593                         | 444,000                         | 2,592,593                      | 936,429   | 10,815                 | 2,395,012                              | 596,610                | 296,033  | 40,072                 | 22 |  |
| 188,028                  | 198,113                | 5,027,908                         | 1,240,815                       | 6,268,723                      | 62,732  | 894                    | 329,009                                | 46,508                 | 13,324   | 425                    | 23 |  |
| 7,872                    | 1,456                  | 158,364                           | 25,075                          | 133,289                        | 13,461  | 78                     | 19,699                                 | 4,396                  | 8,640  | 42                     | 24 |  |
| 238                      | 93                     | 6,863                             | 1,022                           | 7,885                          | 1,960   | 76                     | 1,154                                  | 2,303                  | 1,726  | 10                     | 25 |  |
| 13                       | 3                      | 5,766                             | 84                              | 5,850                          | 7,905   | 25                     | 4,517                                  | 654                    | 2,999  | 13                     | 26 |  |
| 3                        | —                      | 95                                | 16                              | 111                            | 18,091  | 36                     | 3,280                                  | 95                     | 153  | —                      | 27 |  |
| 8                        | —                      | 279                               | 25                              | 304                            | 62  | —                      | 172,420                                | 348                    | 3,100  | —                      | 28 |  |
| 49                       | 58                     | 7,562                             | 312                             | 7,874                          | 2,398   | 6                      | 118,780                                | 32,890                 | 2,866  | 218                    | 29 |  |
| 3,076                    | 1,424                  | 54,734                            | 13,456                          | 68,190                         | 1,495   | 39                     | 20,318                                 | 216                    | 14   | 4                      | 30 |  |
| 29                       | 11                     | 4,039                             | 206                             | 4,245                          | 7,597   | 4                      | 3,239                                  | 2,103                  | 738  | 6                      | 31 |  |
| 37                       | 25                     | 1,166                             | 410                             | 1,576                          | 34  | 552                    | 115                                    | 138                    | 41   | 1                      | 32 |  |
| 54                       | 8                      | 2,422                             | 123                             | 2,545                          | 240   | —                      | 272                                    | 491                    | 3  | —                      | 33 |  |
| 208                      | 332                    | 9,617                             | 1,599                           | 11,216                         | 999   | 7                      | 326                                    | 151                    | 3  | —                      | 34 |  |
| 70                       | 105                    | 1,409                             | 474                             | 1,883                          | 22  | —                      | 35                                     | 4                      | 1  | —                      | 35 |  |
| 1,971                    | 954                    | 48,786                            | 8,325                           | 57,111                         | 1,069   | 28                     | 748                                    | 1,031                  | 333  | 54                     | 36 |  |
| 1                        | —                      | 18                                | 1                               | 19                             | 17  | —                      | 116                                    | 242                    | 122  | —                      | 37 |  |
| —                        | —                      | —                                 | —                               | —                              | —   | —                      | —                                      | 97                     | —  | —                      | 38 |  |
| 543                      | 14                     | 31,986                            | 1,313                           | 33,299                         | 4,855   | 9                      | 172,037                                | 18,991                 | 2,181  | 21                     | 39 |  |
| 59                       | —                      | 1,243                             | 367                             | 1,610                          | —   | —                      | 760                                    | 381                    | —  | —                      | 40 |  |
| 2,857                    | 4,681                  | 113,424                           | 19,805                          | 133,229                        | 1,500   | 64                     | 2,004                                  | 8,287                  | 441  | 307                    | 41 |  |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1954 TAXATION YEAR — CANADA**  
(All money figures in thousands of dollars)

|                                      |  | Industrial Division: FINANCE, INSURANCE AND REAL ESTATE—(Continued) |                        |  |                        |                          |                        |                                 |                        |
|--------------------------------------|--|---|------------------------|--|------------------------|--------------------------|------------------------|---------------------------------|------------------------|
|                                      |  | Stock, Bond and<br>Commodity<br>Dealers                             |                        | Loan Companies<br>and Other<br>Finance |                        | Insurance<br>Agents      |                        | Real Estate<br>Except<br>Rental |                        |
|                                      |  | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 271   | 125                    | 337                                    | 51                     | 674                      | 248                    | 637                             | 251                    |
| <b>Assets</b>                        |  |   |                        |  |                        |                          |                        |                                 |                        |
| 2                                    | Cash.....                                | \$ 11,840   | \$ 1,355               | \$ 39,575                              | \$ 498                 | \$ 18,410                | \$ 1,990               | \$ 7,585                        | \$ 1,677               |
| 3                                    | Government Securities.....               | 65,925  | 515                    | 11,009                                 | 5                      | 4,084                    | 650                    | 5,080                           | 188                    |
| 4                                    | Other Securities.....                    | 162,635   | 9,050                  | 232,314                                | 1,083                  | 15,114                   | 2,753                  | 15,282                          | 3,808                  |
| 5                                    | Receivables.....                         | 93,187  | 6,972                  | 852,888                                | 11,873                 | 40,091                   | 5,691                  | 14,132                          | 2,680                  |
| 6                                    | Inventories.....                         | 13,447  | 272                    | 588                                    | 80                     | 671                      | 17                     | 3,535                           | 3,587                  |
| 7                                    | Land.....                                | 593   | 549                    | 481                                    | 25                     | 1,105                    | 71                     | 33,728                          | 6,081                  |
| 8                                    | Buildings and Equipment.....             | 3,437   | 960                    | 16,318                                 | 383                    | 13,919                   | 1,538                  | 15,797                          | 9,457                  |
| 9                                    | Investment in Affiliated Companies.....  | 11,645  | 327                    | 57,700                                 | 2,141                  | 2,466                    | 461                    | 5,602                           | 2,337                  |
| 10                                   | Other Assets.....                        | 8,740   | 1,479                  | 4,216                                  | 86                     | 14,870                   | 2,772                  | 8,232                           | 3,520                  |
| 11                                   | Total.....                               | 371,449   | 21,479                 | 1,215,089                              | 16,174                 | 110,730                  | 15,943                 | 108,973                         | 33,331                 |
| <b>Liabilities and Capital</b>       |  |   |                        |  |                        |                          |                        |                                 |                        |
| 12                                   | Bank Loans.....                          | 148,396   | 4,319                  | 202,003                                | 4,762                  | 3,994                    | 1,679                  | 12,094                          | 861                    |
| 13                                   | Payables.....                            | 138,152   | 7,638                  | 149,680                                | 980                    | 43,310                   | 5,954                  | 17,390                          | 3,971                  |
| 14                                   | Tax Liabilities.....                     | 4,924   | 326                    | 13,134                                 | —                      | 2,020                    | 30                     | 3,003                           | 251                    |
| 15                                   | Other Liabilities.....                   | 29,310  | 4,887                  | 313,649                                | 3,694                  | 12,739                   | 2,197                  | 16,558                          | 8,181                  |
| 16                                   | Funded Debt.....                         | 2,229   | 1,397                  | 320,786                                | 967                    | 3,535                    | 79                     | 19,756                          | 9,591                  |
| 17                                   | Liability Reserves.....                  | 3   | —                      | 5,636                                  | 69                     | 222                      | 278                    | 191                             | 81                     |
| 18                                   | Depreciation and Depletion Reserves..... | 1,371   | 371                    | 6,562                                  | 92                     | 5,155                    | 574                    | 4,922                           | 4,561                  |
| 19                                   | Capital Stock.....                       | 21,947  | 3,373                  | 99,669                                 | 5,596                  | 16,049                   | 4,554                  | 21,798                          | 6,311                  |
| 20                                   | Surplus.....                             | 27,173  | 1,342                  | 104,005                                | 318                    | 24,214                   | 1,704                  | 19,214                          | 5,881                  |
| 21                                   | Less <i>Deficit</i> .....                | <b>2,056</b>  | <b>2,174</b>           | <b>35</b>                              | <b>304</b>             | <b>508</b>               | <b>1,106</b>           | <b>5,953</b>                    | <b>6,391</b>           |
| 22                                   | Total.....                               | 371,449   | 21,479                 | 1,215,089                              | 16,174                 | 110,730                  | 15,943                 | 108,973                         | 33,331                 |
| 23                                   | Gross Sales or Revenue.....              | 81,692  | 6,673                  | 152,057                                | 2,053                  | 64,687                   | 8,853                  | 63,451                          | 14,911                 |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 16,583  | <b>1,617</b>           | 48,591                                 | <b>491</b>             | 8,883                    | <b>742</b>             | 10,328                          | <b>1,881</b>           |
| <b>Selected Revenues and Charges</b> |  |   |                        |  |                        |                          |                        |                                 |                        |
| 25                                   | Rents Received.....                      | 125   | 23                     | 221                                    | 10                     | 916                      | 20                     | 1,389                           | 291                    |
| 26                                   | Bond Interest Received.....              | 1,381   | 8                      | 1,589                                  | 1                      | 152                      | 9                      | 42                              | —                      |
| 27                                   | Mortgage Interest Received.....          | 1   | —                      | 7,704                                  | —                      | 57                       | 10                     | 176                             | —                      |
| 28                                   | Foreign Dividends Received.....          | 119   | 1                      | 4                                      | —                      | 52                       | —                      | 3                               | —                      |
| 29                                   | Canadian Dividends Received.....         | 1,006   | 104                    | 1,112                                  | 64                     | 314                      | 22                     | 233                             | 11                     |
| 30                                   | Rents Paid.....                          | 1,344   | 238                    | 2,644                                  | 45                     | 1,767                    | 354                    | 671                             | 221                    |
| 31                                   | Bond Interest Paid.....                  | 71  | 5                      | 6,437                                  | 2                      | 12                       | —                      | 83                              | 181                    |
| 32                                   | Mortgage Interest Paid.....              | 3   | —                      | 29                                     | 30                     | 83                       | 2                      | 337                             | 91                     |
| 33                                   | Charitable Donations.....                | 370   | 7                      | 213                                    | 1                      | 113                      | 6                      | 47                              | —                      |
| 34                                   | Pension Contributions.....               | 392   | 20                     | 322                                    | 1                      | 383                      | 15                     | 51                              | —                      |
| 35                                   | Group Insurance Contributions.....       | 85  | 8                      | 32                                     | 1                      | 57                       | 5                      | 8                               | —                      |
| 36                                   | Capital Cost Allowance.....              | 449   | 84                     | 1,914                                  | 43                     | 1,496                    | 190                    | 962                             | 351                    |
| 37                                   | Depletion Charged.....                   | 3   | 1                      | —                                      | —                      | —                        | 30                     | 80                              | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —   | —                      | —                                      | —                      | —                        | —                      | —                               | —                      |
| 39                                   | Cash Dividends Charged.....              | 1,827   | 28                     | 14,440                                 | 70                     | 1,795                    | 79                     | 998                             | 31                     |
| 40                                   | Stock Dividends Charged.....             | 618   | 37                     | 48                                     | —                      | 326                      | —                      | 76                              | —                      |
| 41                                   | Capital Expenditures.....                | 708   | 192                    | 3,572                                  | 74                     | 2,215                    | 383                    | 2,080                           | 321                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Industrial Division: FINANCE, ETC.—(Concluded) |                        |                                   |                                 |                                | Industrial Division: SERVICE      |                        |  |                        |                                 |                        |    |
|--|------------------------|-----------------------------------|---------------------------------|--------------------------------|-----------------------------------|------------------------|--|------------------------|---------------------------------|------------------------|----|
| Real Estate<br>Rental<br>Operations            |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Community<br>or<br>Public Service |                        | Theatres and<br>Theatrical<br>Services |                        | Other<br>Recreation<br>Services |                        |    |
| Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies |                                   |                                 |                                | Profit<br>Com-<br>panies          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies |    |
| 1,887  | 678                    | 4,709                             | 1,757                           | 6,466                          | 131                               | 64                     | 339                                    | 166                    | 247                             | 231                    | 1  |
| \$ 18,696                                      | \$ 3,155               | \$ 232,334                        | \$ 60,080                       | \$ 292,414                     | \$ 838                            | \$ 163                 | \$ 7,305                               | \$ 593                 | \$ 4,119                        | \$ 824                 | 2  |
| 18,089   | 310                    | 411,290                           | 9,384                           | 420,674                        | 164                               | 53                     | 4,009                                  | 61                     | 368                             | 126                    | 3  |
| 37,863   | 8,965                  | 1,933,076                         | 164,076                         | 2,097,152                      | 228                               | 267                    | 13,023                                 | 1,271                  | 3,743                           | 307                    | 4  |
| 14,225   | 3,523                  | 1,112,615                         | 39,187                          | 1,151,802                      | 1,473                             | 333                    | 6,179                                  | 883                    | 1,614                           | 519                    | 5  |
| 678  | 2,648                  | 19,416                            | 7,554                           | 26,970                         | 568                               | 86                     | 2,752                                  | 1,295                  | 628                             | 387                    | 6  |
| 171,260  | 27,143                 | 221,870                           | 64,726                          | 286,596                        | 575                               | 80                     | 11,839                                 | 1,033                  | 5,383                           | 1,634                  | 7  |
| 538,965  | 189,082                | 631,452                           | 244,487                         | 875,939                        | 5,478                             | 2,174                  | 86,433                                 | 13,442                 | 25,350                          | 15,476                 | 8  |
| 29,192   | 4,171                  | 1,633,952                         | 357,023                         | 1,990,975                      | 312                               | 7                      | 17,449                                 | 993                    | 5,998                           | 584                    | 9  |
| 10,471   | 8,539                  | 77,149                            | 35,447                          | 112,596                        | 1,676                             | 542                    | 7,169                                  | 1,108                  | 4,171                           | 2,064                  | 10 |
| 839,439  | 247,536                | 6,273,154                         | 981,964                         | 7,255,118                      | 11,312                            | 3,705                  | 156,158                                | 20,679                 | 51,374                          | 21,921                 | 11 |
| 15,932   | 14,522                 | 418,844                           | 49,526                          | 468,370                        | 419                               | 170                    | 3,099                                  | 1,722                  | 1,792                           | 1,705                  | 12 |
| 27,172   | 18,855                 | 822,315                           | 56,876                          | 879,191                        | 1,021                             | 389                    | 7,145                                  | 1,905                  | 2,667                           | 2,162                  | 13 |
| 5,837  | 398                    | 139,458                           | 1,249                           | 140,707                        | 237                               | 9                      | 2,826                                  | 195                    | 855                             | 18                     | 14 |
| 92,072   | 26,674                 | 706,816                           | 97,093                          | 803,909                        | 1,856                             | 509                    | 9,454                                  | 2,932                  | 6,550                           | 3,421                  | 15 |
| 272,764  | 130,199                | 1,105,072                         | 214,765                         | 1,319,837                      | 821                               | 262                    | 12,431                                 | 3,210                  | 5,290                           | 3,746                  | 16 |
| 1,123  | 60                     | 10,311                            | 509                             | 10,820                         | —                                 | —                      | 31                                     | 2                      | 14                              | 23                     | 17 |
| 178,189  | 23,414                 | 208,748                           | 31,866                          | 240,614                        | 2,261                             | 950                    | 42,407                                 | 4,617                  | 9,883                           | 4,394                  | 18 |
| 165,624  | 33,047                 | 1,457,306                         | 394,045                         | 1,851,351                      | 2,696                             | 1,209                  | 28,024                                 | 5,117                  | 14,731                          | 6,961                  | 19 |
| 90,331   | 9,559                  | 1,444,196                         | 198,045                         | 1,642,241                      | 2,385                             | 642                    | 50,944                                 | 2,518                  | 10,785                          | 2,557                  | 20 |
| 9,605  | 9,192                  | 39,912                            | 62,010                          | 101,922                        | 384                               | 435                    | 203                                    | 1,539                  | 1,193                           | 3,066                  | 21 |
| 839,439  | 247,536                | 6,273,154                         | 981,964                         | 7,255,118                      | 11,312                            | 3,705                  | 156,158                                | 20,679                 | 51,374                          | 21,921                 | 22 |
| 105,598  | 22,286                 | 872,550                           | 102,605                         | 975,155                        | 15,197                            | 3,320                  | 114,700                                | 12,122                 | 42,380                          | 10,653                 | 23 |
| 25,909   | 3,263                  | 152,094                           | 12,515                          | 139,579                        | 1,166                             | 203                    | 13,904                                 | 877                    | 3,776                           | 1,515                  | 24 |
| 93,614   | 20,460                 | 101,105                           | 23,199                          | 124,304                        | 33                                | 1                      | 2,539                                  | 75                     | 343                             | 180                    | 25 |
| 415  | 9                      | 19,000                            | 720                             | 19,720                         | 3                                 | 5                      | 130                                    | —                      | 27                              | 2                      | 26 |
| 324  | 20                     | 29,786                            | 165                             | 29,951                         | —                                 | —                      | 43                                     | 3                      | 8                               | 2                      | 27 |
| 120  | 3                      | 175,880                           | 352                             | 176,232                        | —                                 | —                      | 165                                    | —                      | —                               | —                      | 28 |
| 1,934  | 69                     | 128,643                           | 33,387                          | 162,030                        | 4                                 | 1                      | 2,153                                  | 12                     | 287                             | —                      | 29 |
| 1,617  | 457                    | 29,870                            | 1,573                           | 31,443                         | 429                               | 126                    | 5,639                                  | 420                    | 1,467                           | 491                    | 30 |
| 5,069  | 530                    | 23,246                            | 2,839                           | 26,085                         | 13                                | 11                     | 92                                     | 11                     | 137                             | 50                     | 31 |
| 6,109  | 2,755                  | 6,751                             | 3,574                           | 10,325                         | 34                                | 2                      | 429                                    | 38                     | 52                              | 75                     | 32 |
| 411  | 38                     | 1,669                             | 543                             | 2,212                          | 8                                 | 1                      | 175                                    | 6                      | 33                              | 2                      | 33 |
| 84   | 8                      | 2,560                             | 204                             | 2,764                          | 56                                | 21                     | 36                                     | 19                     | 19                              | 5                      | 34 |
| 3  | 3                      | 243                               | 23                              | 266                            | 7                                 | 4                      | 23                                     | 3                      | 14                              | 1                      | 35 |
| 18,969   | 6,086                  | 25,940                            | 7,873                           | 33,813                         | 432                               | 93                     | 4,993                                  | 912                    | 1,605                           | 878                    | 36 |
| 159  | 11                     | 497                               | 284                             | 781                            | —                                 | —                      | 24                                     | —                      | —                               | 9                      | 37 |
| —  | —                      | —                                 | 97                              | 97                             | —                                 | —                      | —                                      | —                      | —                               | —                      | 38 |
| 3,267  | 57                     | 201,400                           | 19,291                          | 220,691                        | 76                                | 7                      | 5,935                                  | 19                     | 633                             | 1                      | 39 |
| 243  | —                      | 2,071                             | 418                             | 2,489                          | —                                 | —                      | 1                                      | —                      | 21                              | —                      | 40 |
| 41,808   | 42,596                 | 54,328                            | 52,223                          | 106,551                        | 590                               | 101                    | 4,515                                  | 1,865                  | 4,213                           | 2,277                  | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

**TABLE 6 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1954 TAXATION YEAR — CANADA**  
(All money figures in thousands of dollars)

|                                      |   | Industrial Division: SERVICE—(Continued) |                |                                     |                |                         |                |                           |                |
|--------------------------------------|---|--|----------------|-------------------------------------|----------------|-------------------------|----------------|---------------------------|----------------|
|                                      |   | Advertising                              |                | Engineering and Scientific Services |                | Other Business Services |                | Hotels and Lodging Houses |                |
|                                      |   | Profit Companies                         | Loss Companies | Profit Companies                    | Loss Companies | Profit Companies        | Loss Companies | Profit Companies          | Loss Companies |
| 1                                    | Number of Companies . . . . .                 | 167                                      | 56             | 162                                 | 70             | 477                     | 229            | 678                       | 42             |
| <b>Assets</b>                        |   |  |                |                                     |                |                         |                |                           |                |
| 2                                    | Cash . . . . .                                | \$ 4,128                                 | \$ 384         | \$ 2,573                            | \$ 295         | \$ 9,278                | \$ 991         | \$ 8,986                  | \$ 1,35        |
| 3                                    | Government Securities . . . . .               | 305                                      | 101            | 453                                 | —              | 2,473                   | 133            | 1,490                     | 9              |
| 4                                    | Other Securities . . . . .                    | 2,167                                    | 187            | 1,020                               | 527            | 7,243                   | 1,941          | 5,930                     | 83             |
| 5                                    | Receivables . . . . .                         | 17,927                                   | 1,260          | 4,850                               | 1,255          | 13,470                  | 3,029          | 3,771                     | 1,29           |
| 6                                    | Inventories . . . . .                         | 1,158                                    | 120            | 1,296                               | 150            | 2,822                   | 1,364          | 2,611                     | 1,14           |
| 7                                    | Land . . . . .                                | 474                                      | 37             | 269                                 | 26             | 1,337                   | 1,681          | 18,845                    | 3,46           |
| 8                                    | Buildings and Equipment . . . . .             | 8,885                                    | 466            | 6,592                               | 1,019          | 30,218                  | 11,284         | 147,529                   | 49,52          |
| 9                                    | Investment in Affiliated Companies . . . . .  | 2,051                                    | 285            | 1,378                               | 241            | 26,643                  | 7,484          | 4,870                     | 40             |
| 10                                   | Other Assets . . . . .                        | 4,245                                    | 648            | 5,306                               | 527            | 4,310                   | 1,575          | 8,907                     | 4,07           |
| 11                                   | Total . . . . .                               | 41,340                                   | 3,488          | 23,737                              | 4,040          | 97,794                  | 29,482         | 202,939                   | 62,19          |
| <b>Liabilities and Capital</b>       |   |  |                |                                     |                |                         |                |                           |                |
| 12                                   | Bank Loans . . . . .                          | 2,100                                    | 379            | 747                                 | 588            | 6,943                   | 2,281          | 6,153                     | 3,83           |
| 13                                   | Payables . . . . .                            | 14,348                                   | 958            | 1,743                               | 509            | 7,004                   | 2,578          | 8,974                     | 5,08           |
| 14                                   | Tax Liabilities . . . . .                     | 974                                      | 8              | 949                                 | 7              | 1,859                   | 85             | 3,071                     | 2              |
| 15                                   | Other Liabilities . . . . .                   | 1,829                                    | 641            | 6,176                               | 742            | 11,558                  | 4,405          | 13,786                    | 15,52          |
| 16                                   | Funded Debt . . . . .                         | 748                                      | 186            | 588                                 | 189            | 3,531                   | 4,530          | 39,343                    | 14,73          |
| 17                                   | Liability Reserves . . . . .                  | 1,230                                    | —              | 1,005                               | 125            | 1                       | 14             | 35                        | 7              |
| 18                                   | Depreciation and Depletion Reserves . . . . . | 4,871                                    | 100            | 2,352                               | 316            | 15,791                  | 5,228          | 55,813                    | 11,36          |
| 19                                   | Capital Stock . . . . .                       | 5,440                                    | 1,031          | 4,732                               | 1,404          | 27,508                  | 9,841          | 41,975                    | 12,83          |
| 20                                   | Surplus . . . . .                             | 9,886                                    | 660            | 6,102                               | 633            | 25,597                  | 2,713          | 35,746                    | 2,68           |
| 21                                   | Less <i>Deficit</i> . . . . .                 | <b>86</b>                                | <b>475</b>     | <b>657</b>                          | <b>473</b>     | <b>1,998</b>            | <b>2,193</b>   | <b>1,957</b>              | <b>3,97</b>    |
| 22                                   | Total . . . . .                               | 41,340                                   | 3,488          | 23,737                              | 4,040          | 97,794                  | 29,482         | 202,939                   | 62,19          |
| 23                                   | Gross Sales or Revenue . . . . .              | 108,582                                  | 6,121          | 34,742                              | 4,808          | 76,147                  | 12,171         | 147,069                   | 40,56          |
| 24                                   | Current Year Profit or <i>Loss</i> . . . . .  | 4,756                                    | <b>412</b>     | 3,936                               | <b>605</b>     | 7,494                   | <b>1,381</b>   | 13,120                    | <b>1,53</b>    |
| <b>Selected Revenues and Charges</b> |   |  |                |                                     |                |                         |                |                           |                |
| 25                                   | Rents Received . . . . .                      | 111                                      | 1              | 39                                  | 40             | 1,226                   | 182            | 1,728                     | 47             |
| 26                                   | Bond Interest Received . . . . .              | 30                                       | —              | 8                                   | —              | 39                      | 14             | 39                        | —              |
| 27                                   | Mortgage Interest Received . . . . .          | —  | —              | —                                   | —              | 2                       | —              | 27                        | 1              |
| 28                                   | Foreign Dividends Received . . . . .          | —  | —              | —                                   | —              | 35                      | —              | —                         | —              |
| 29                                   | Canadian Dividends Received . . . . .         | 56                                       | 34             | 9                                   | 66             | 2,325                   | 128            | 111                       | —              |
| 30                                   | Rents Paid . . . . .                          | 1,463                                    | 122            | 707                                 | 207            | 1,218                   | 352            | 1,939                     | 1,53           |
| 31                                   | Bond Interest Paid . . . . .                  | 5  | —              | —                                   | —              | 24                      | 45             | 751                       | 10             |
| 32                                   | Mortgage Interest Paid . . . . .              | 7  | —              | 6                                   | 2              | 29                      | 8              | 692                       | 36             |
| 33                                   | Charitable Donations . . . . .                | 67                                       | —              | 30                                  | 2              | 36                      | 4              | 134                       | 1              |
| 34                                   | Pension Contributions . . . . .               | 293                                      | —              | 171                                 | 13             | 123                     | 48             | 93                        | 2              |
| 35                                   | Group Insurance Contributions . . . . .       | 56                                       | —              | 41                                  | 5              | 62                      | 8              | 125                       | —              |
| 36                                   | Capital Cost Allowance . . . . .              | 763                                      | 36             | 762                                 | 131            | 3,274                   | 879            | 8,102                     | 2,37           |
| 37                                   | Depletion Charged . . . . .                   | —  | —              | —                                   | 3              | 3                       | —              | —                         | —              |
| 38                                   | Write-off Mine and Oil Development . . . . .  | —  | —              | —                                   | —              | —                       | 21             | —                         | —              |
| 39                                   | Cash Dividends Charged . . . . .              | 1,479                                    | 18             | 370                                 | 32             | 3,331                   | 87             | 1,963                     | 3              |
| 40                                   | Stock Dividends Charged . . . . .             | 116                                      | —              | —                                   | —              | 39                      | —              | 15                        | —              |
| 41                                   | Capital Expenditures . . . . .                | 1,296                                    | 137            | 1,452                               | 301            | 4,804                   | 2,134          | 10,856                    | 6,05           |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 6 — (Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| Industrial Division: SERVICE—(Concluded)       |                        |                                      |                        |                          |                        |                           |                        |                                   |                                 |                                |    |
|--|------------------------|--------------------------------------|------------------------|--------------------------|------------------------|---------------------------|------------------------|-----------------------------------|---------------------------------|--------------------------------|----|
| Laundries,<br>Dyeing, Cleaning<br>and Pressing |                        | Restaurants,<br>Cafes and<br>Taverns |                        | Undertaking              |                        | Other Personal<br>Service |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies |    |
| Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies             | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies  | Loss<br>Com-<br>panies |                                   |                                 |                                |    |
| 303  | 140                    | 521                                  | 361                    | 112                      | 31                     | 182                       | 88                     | 3,319                             | 1,857                           | 5,176                          | 1  |
| 2,097  | \$ 271                 | \$ 4,597                             | \$ 1,266               | \$ 1,262                 | \$ 30                  | \$ 2,153                  | \$ 232                 | \$ 47,336                         | \$ 6,399                        | \$ 53,735                      | 2  |
| 200  | 91                     | 828                                  | 79                     | 236                      | 69                     | 254                       | 16                     | 10,780                            | 824                             | 11,604                         | 3  |
| 1,039  | 95                     | 1,567                                | 632                    | 452                      | 45                     | 267                       | 200                    | 36,679                            | 6,302                           | 42,981                         | 4  |
| 3,005  | 567                    | 4,348                                | 1,795                  | 2,296                    | 255                    | 5,358                     | 815                    | 64,291                            | 12,010                          | 76,301                         | 5  |
| 1,408  | 414                    | 2,972                                | 2,056                  | 551                      | 123                    | 1,878                     | 1,203                  | 18,644                            | 8,341                           | 26,985                         | 6  |
| 1,363  | 553                    | 1,882                                | 893                    | 1,062                    | 100                    | 1,089                     | 389                    | 44,118                            | 9,894                           | 54,012                         | 7  |
| 37,783   | 11,500                 | 36,600                               | 25,241                 | 10,029                   | 1,655                  | 8,805                     | 2,085                  | 403,702                           | 133,867                         | 537,569                        | 8  |
| 3,012  | 412                    | 1,341                                | 3,035                  | 110                      | —                      | 2,429                     | 790                    | 65,593                            | 14,237                          | 79,830                         | 9  |
| 3,598  | 1,043                  | 8,019                                | 4,090                  | 1,040                    | 128                    | 7,877                     | 1,881                  | 56,318                            | 17,683                          | 74,001                         | 10 |
| 53,505   | 14,946                 | 62,154                               | 39,087                 | 17,038                   | 2,405                  | 30,110                    | 7,611                  | 747,461                           | 209,557                         | 957,018                        | 11 |
| 1,625  | 1,150                  | 2,275                                | 3,183                  | 364                      | 166                    | 1,548                     | 717                    | 27,065                            | 15,896                          | 42,961                         | 12 |
| 3,759  | 2,002                  | 7,787                                | 5,126                  | 1,288                    | 260                    | 3,107                     | 1,008                  | 58,843                            | 21,986                          | 80,829                         | 13 |
| 454  | 35                     | 817                                  | 103                    | 235                      | 1                      | 754                       | 939                    | 13,031                            | 1,424                           | 14,455                         | 14 |
| 4,162  | 1,427                  | 7,458                                | 5,960                  | 1,438                    | 398                    | 7,719                     | 2,367                  | 71,986                            | 38,329                          | 110,315                        | 15 |
| 3,509  | 2,734                  | 4,192                                | 3,439                  | 1,744                    | 340                    | 789                       | 122                    | 72,986                            | 33,489                          | 106,475                        | 16 |
| 12   | 25                     | —                                    | 23                     | 389                      | 43                     | 103                       | 60                     | 2,820                             | 393                             | 3,213                          | 17 |
| 19,122   | 4,476                  | 14,853                               | 9,027                  | 3,962                    | 570                    | 4,686                     | 948                    | 176,001                           | 41,991                          | 217,992                        | 18 |
| 9,906  | 3,312                  | 12,387                               | 11,926                 | 3,385                    | 553                    | 5,424                     | 2,292                  | 156,208                           | 56,483                          | 212,691                        | 19 |
| 11,297   | 870                    | 13,118                               | 2,528                  | 4,263                    | 176                    | 6,468                     | 260                    | 176,591                           | 16,240                          | 192,831                        | 20 |
| 341  | 1,085                  | 733                                  | 2,228                  | 30                       | 102                    | 488                       | 1,102                  | 8,070                             | 16,674                          | 24,744                         | 21 |
| 53,505   | 14,946                 | 62,154                               | 39,087                 | 17,038                   | 2,405                  | 30,110                    | 7,611                  | 747,461                           | 209,557                         | 957,018                        | 22 |
| 62,667   | 14,526                 | 99,213                               | 50,960                 | 13,153                   | 1,354                  | 33,394                    | 8,709                  | 747,244                           | 165,313                         | 912,557                        | 23 |
| 2,917  | 669                    | 4,325                                | 1,538                  | 1,313                    | 61                     | 2,897                     | 434                    | 59,604                            | 9,227                           | 50,377                         | 24 |
| 224  | 69                     | 318                                  | 89                     | 71                       | 29                     | 43                        | 51                     | 6,675                             | 1,195                           | 7,870                          | 25 |
| 7  | 1                      | 14                                   | 3                      | 5                        | 4                      | 25                        | —                      | 327                               | 31                              | 358                            | 26 |
| 3  | 1                      | 21                                   | 5                      | 3                        | —                      | —                         | —                      | 107                               | 26                              | 133                            | 27 |
| —  | —                      | 1                                    | —                      | —                        | —                      | —                         | —                      | 201                               | 1                               | 202                            | 28 |
| 62   | —                      | 11                                   | 269                    | 9                        | —                      | 67                        | 253                    | 5,094                             | 769                             | 5,863                          | 29 |
| 1,233  | 407                    | 3,135                                | 2,234                  | 189                      | 39                     | 807                       | 273                    | 18,226                            | 6,202                           | 24,428                         | 30 |
| 48   | 40                     | 25                                   | 9                      | 14                       | —                      | 3                         | —                      | 1,112                             | 267                             | 1,379                          | 31 |
| 55   | 59                     | 115                                  | 105                    | 43                       | 10                     | 7                         | 2                      | 1,469                             | 668                             | 2,137                          | 32 |
| 36   | 4                      | 49                                   | 11                     | 30                       | 1                      | 11                        | —                      | 609                               | 41                              | 650                            | 33 |
| 19   | 6                      | 111                                  | 62                     | 38                       | —                      | 10                        | 1                      | 969                               | 197                             | 1,166                          | 34 |
| 51   | 15                     | 24                                   | 32                     | 43                       | —                      | 19                        | —                      | 465                               | 77                              | 542                            | 35 |
| 2,986  | 565                    | 2,922                                | 1,709                  | 787                      | 92                     | 1,250                     | 195                    | 27,876                            | 7,863                           | 35,739                         | 36 |
| —  | —                      | —                                    | —                      | 1                        | —                      | 17                        | —                      | 45                                | 12                              | 57                             | 37 |
| —  | —                      | —                                    | —                      | —                        | —                      | —                         | —                      | —                                 | 21                              | 21                             | 38 |
| 283  | 19                     | 614                                  | 118                    | 91                       | 2                      | 287                       | 17                     | 15,062                            | 355                             | 15,417                         | 39 |
| 31   | —                      | 51                                   | 60                     | 79                       | —                      | 24                        | —                      | 377                               | 60                              | 437                            | 40 |
| 4,095  | 923                    | 4,435                                | 4,840                  | 1,392                    | 178                    | 1,784                     | 234                    | 39,432                            | 19,044                          | 58,476                         | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.



**TABLE 7**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Size of Total Assets**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

|    |                                      | Total Assets<br>under<br>\$50,000 |                        | Total Assets<br>\$50,000<br>under<br>\$100,000 |                        | Total Assets<br>\$100,000<br>under<br>\$250,000 |                        | Total Assets<br>\$250,000<br>under<br>\$500,000 |                        | Total Assets<br>\$500,000<br>under<br>\$1,000,000 |                        |  |
|----|--------------------------------------|-----------------------------------|------------------------|--|------------------------|---|------------------------|---|------------------------|---|------------------------|--|
|    |                                      | Profit<br>Com-<br>panies          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                          | Loss<br>Com-<br>panies |  |
| 1  | Number of Companies.....             | 8,499                             | 6,841                  | 7,537  | 3,514                  | 9,386   | 3,542                  | 4,507   | 1,461                  | 2,607   |                        |  |
|    | <b>Assets</b>                        |                                   |                        |  |                        |   |                        |   |                        |   |                        |  |
| 2  | Cash.....                            | \$ 25,990                         | \$ 9,816               | \$ 43,165                                      | \$ 9,059               | \$ 98,638                                       | \$ 18,498              | \$ 91,636                                       | \$ 19,751              | \$ 111,785  | \$ 25,990              |  |
| 3  | Government Securities.....           | 2,006                             | 1,152                  | 6,122  | 2,216                  | 17,766  | 4,022                  | 19,433  | 5,346                  | 27,422  | 7,000                  |  |
| 4  | Other Securities.....                | 6,528                             | 3,325                  | 19,579   | 8,137                  | 61,923  | 21,262                 | 86,516  | 29,537                 | 123,586   | 39,000                 |  |
| 5  | Receivables.....                     | 50,118                            | 30,444                 | 115,032  | 42,484                 | 332,774   | 89,913                 | 351,315   | 71,781                 | 366,811   | 75,000                 |  |
| 6  | Inventories.....                     | 43,744                            | 31,536                 | 108,632  | 51,115                 | 300,029   | 116,424                | 304,860   | 85,295                 | 346,153   | 97,000                 |  |
| 7  | Land.....                            | 4,839                             | 3,167                  | 17,355   | 9,187                  | 54,185  | 30,204                 | 58,779  | 38,950                 | 65,218  | 62,000                 |  |
| 8  | Buildings and Equipment.....         | 71,221                            | 59,432                 | 180,321  | 100,956                | 511,821   | 221,429                | 545,838   | 204,455                | 632,673   | 223,000                |  |
| 9  | Investment in Affiliated Co's.....   | 3,649                             | 1,896                  | 9,023  | 4,151                  | 29,857  | 12,872                 | 45,874  | 23,340                 | 86,231  | 38,000                 |  |
| 10 | Other Assets.....                    | 23,424                            | 18,271                 | 46,360   | 22,865                 | 93,485  | 41,382                 | 74,360  | 39,734                 | 70,467  | 61,000                 |  |
| 11 | Total.....                           | 231,519                           | 159,039                | 545,589  | 250,170                | 1,500,478                                       | 556,006                | 1,578,611                                       | 518,189                | 1,830,346   | 631,000                |  |
|    | <b>Liabilities and Capital</b>       |                                   |                        |  |                        |   |                        |   |                        |   |                        |  |
| 12 | Bank Loans.....                      | 13,506                            | 17,639                 | 39,878   | 31,541                 | 133,817   | 74,673                 | 155,758   | 65,503                 | 161,337   | 67,000                 |  |
| 13 | Payables.....                        | 45,048                            | 44,808                 | 93,277   | 50,538                 | 248,322   | 98,434                 | 239,423   | 68,521                 | 236,228   | 70,000                 |  |
| 14 | Tax Liabilities.....                 | 4,240                             | 808                    | 9,052  | 1,063                  | 24,474  | 1,880                  | 29,155  | 1,222                  | 40,013  | 13,000                 |  |
| 15 | Other Liabilities.....               | 31,869                            | 37,121                 | 64,329   | 44,442                 | 153,424   | 85,238                 | 155,331   | 76,497                 | 159,634   | 70,000                 |  |
| 16 | Funded Debt.....                     | 6,689                             | 6,627                  | 23,560   | 17,432                 | 84,906  | 50,060                 | 104,751   | 59,093                 | 126,407   | 61,000                 |  |
| 17 | Liability Reserves.....              | 117                               | 110                    | 283  | 348                    | 1,574   | 1,281                  | 1,889   | 681                    | 4,526   | 9,000                  |  |
| 18 | Depreciation Reserves.....           | 25,044                            | 18,133                 | 67,935   | 31,245                 | 202,447   | 74,389                 | 235,118   | 73,537                 | 300,349   | 80,000                 |  |
| 19 | Capital Stock.....                   | 72,525                            | 69,949                 | 135,245  | 84,348                 | 323,752   | 161,002                | 281,574   | 163,839                | 314,256   | 230,000                |  |
| 20 | Surplus.....                         | 48,474                            | 12,397                 | 120,766  | 22,870                 | 352,085   | 59,960                 | 386,222   | 64,639                 | 500,106   | 87,000                 |  |
| 21 | Less Deficit.....                    | <b>15,993</b>                     | <b>48,553</b>          | <b>8,736</b>                                   | <b>33,657</b>          | <b>24,323</b>                                   | <b>50,911</b>          | <b>10,610</b>                                   | <b>55,343</b>          | <b>12,510</b>                                     | <b>42,000</b>          |  |
| 22 | Total.....                           | 231,519                           | 159,039                | 545,589  | 250,170                | 1,500,478                                       | 556,006                | 1,578,611                                       | 518,189                | 1,830,346   | 631,000                |  |
| 23 | Gross Sales or Revenue.....          | 562,692                           | 328,832                | 1,060,935                                      | 400,597                | 2,741,289                                       | 785,681                | 2,653,857                                       | 573,829                | 2,829,095   | 573,000                |  |
| 24 | Current Year Profit or Loss.....     | 28,109                            | <b>24,965</b>          | 51,459   | <b>19,337</b>          | 117,228   | <b>32,667</b>          | 118,317   | <b>22,251</b>          | 146,897   | 29,000                 |  |
|    | <b>Selected Revenues and Charges</b> |                                   |                        |  |                        |   |                        |   |                        |   |                        |  |
| 25 | Rents Received.....                  | 3,246                             | 1,667                  | 7,659  | 2,287                  | 21,220  | 4,632                  | 20,155  | 4,746                  | 20,786  | 3,000                  |  |
| 26 | Bond Interest Received.....          | 223                               | 5                      | 550  | 37                     | 522   | 103                    | 820   | 137                    | 990   | 6,000                  |  |
| 27 | Mortgage Interest Received.....      | 43                                | 19                     | 156  | 37                     | 357   | 45                     | 505   | 39                     | 478   | 6,000                  |  |
| 28 | Foreign Dividends Received.....      | 20                                | 25                     | 232  | 27                     | 150   | 61                     | 301   | 38                     | 523   | 6,000                  |  |
| 29 | Canadian Dividends Received.....     | 173                               | 132                    | 419  | 476                    | 1,737   | 672                    | 2,319   | 1,919                  | 4,192   | 1,000                  |  |
| 30 | Rents Paid.....                      | 10,806                            | 8,606                  | 13,788   | 6,107                  | 24,760  | 8,871                  | 18,998  | 5,096                  | 15,286  | 8,000                  |  |
| 31 | Bond Interest Paid.....              | 42                                | 30                     | 83   | 59                     | 434   | 244                    | 874   | 369                    | 1,185   | 8,000                  |  |
| 32 | Mortgage Interest Paid.....          | 177                               | 117                    | 651  | 590                    | 2,141   | 1,085                  | 2,633   | 1,184                  | 2,733   | 8,000                  |  |
| 33 | Charitable Donations.....            | 66                                | 10                     | 229  | 34                     | 997   | 133                    | 1,405   | 143                    | 1,641   | 1,000                  |  |
| 34 | Pension Contributions.....           | 136                               | 120                    | 369  | 106                    | 1,351   | 357                    | 2,125   | 418                    | 3,005   | 6,000                  |  |
| 35 | Group Insurance Contributions.....   | 69                                | 44                     | 256  | 133                    | 1,190   | 388                    | 1,525   | 386                    | 1,789   | 6,000                  |  |
| 36 | Capital Cost Allowance.....          | 9,047                             | 6,098                  | 19,515   | 7,671                  | 48,321  | 14,871                 | 46,963  | 11,867                 | 49,084  | 19,000                 |  |
| 37 | Depletion Charged.....               | 78                                | 38                     | 107  | 126                    | 278   | 184                    | 562   | 178                    | 759   | 1,000                  |  |
| 38 | Write-off Mine & Oil Development..   | 5                                 | 72                     | 11   | 129                    | 44  | 233                    | 376   | 1,273                  | 5   | 2,000                  |  |
| 39 | Cash Dividends Charged.....          | 3,101                             | 1,817                  | 3,989  | 485                    | 10,266  | 1,211                  | 13,455  | 2,043                  | 22,015  | 2,000                  |  |
| 40 | Stock Dividends Charged.....         | 205                               | 520                    | 453  | 33                     | 1,496   | 287                    | 1,910   | 118                    | 3,208   | 1,000                  |  |
| 41 | Capital Expenditures.....            | 12,774                            | 9,742                  | 29,509   | 16,158                 | 77,268  | 35,676                 | 76,544  | 36,724                 | 73,669  | 40,000                 |  |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

TABLE 7 — (Concluded)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Size of Total Assets**

**1954 TAXATION YEAR — CANADA**

(All money figures in thousands of dollars)

| Total Assets<br>\$1,000,000<br>under<br>\$5,000,000 |                        | Total Assets<br>\$5,000,000<br>under<br>\$10,000,000 |                        | Total Assets<br>\$10,000,000<br>under<br>\$25,000,000 |                        | Total Assets<br>\$25,000,000<br>under<br>\$100,000,000 |                        | Total Assets<br>\$100,000,000<br>and<br>over |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies |    |
|---|------------------------|--|------------------------|---|------------------------|--|------------------------|--|------------------------|-----------------------------------|---------------------------------|--------------------------------|----|
| Profit<br>Com-<br>panies                            | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                             | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                              | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                     | Loss<br>Com-<br>panies |                                   |                                 |                                |    |
| 363   | 811                    | 334  | 110                    | 242   | 52                     | 181  | 39                     | 43   | 5                      | 35,699                            | 17,284                          | 52,983                         | 1  |
| 483   | \$ 59,565              | \$ 125,384   | \$ 28,567              | \$ 166,913  | \$ 17,099              | \$ 308,095   | \$ 68,896              | \$ 295,182                                   | \$ 10,091              | \$ 1,541,271                      | \$ 266,345                      | \$ 1,807,616                   | 2  |
| 1552  | 13,452                 | 48,537   | 10,282                 | 133,909   | 9,545                  | 333,752  | 9,654                  | 259,417                                      | 21,774                 | 958,916                           | 85,082                          | 1,043,998                      | 3  |
| 476   | 140,670                | 181,363  | 56,771                 | 411,427   | 38,733                 | 908,174  | 16,499                 | 414,036                                      | 35,939                 | 2,622,608                         | 390,547                         | 3,013,155                      | 4  |
| 1390  | 135,320                | 303,131  | 55,856                 | 449,517   | 75,932                 | 740,781  | 72,443                 | 999,208                                      | 17,163                 | 4,523,077                         | 667,172                         | 5,190,249                      | 5  |
| 427   | 188,776                | 379,340  | 93,950                 | 615,826   | 75,517                 | 1,329,103  | 160,781                | 927,368                                      | 55,201                 | 5,252,482                         | 955,625                         | 6,208,107                      | 6  |
| 7703  | 228,117                | 91,921   | 98,676                 | 150,479   | 84,627                 | 463,834  | 150,620                | 519,996                                      | 3,876                  | 1,605,309                         | 710,250                         | 2,315,559                      | 7  |
| 419   | 557,389                | 847,823  | 273,352                | 1,375,266   | 296,868                | 3,403,664  | 702,495                | 6,300,202                                    | 427,724                | 15,673,248                        | 3,068,050                       | 18,741,298                     | 8  |
| 6436  | 170,116                | 245,670  | 86,360                 | 380,960   | 129,884                | 1,011,877  | 451,192                | 2,010,275                                    | 178,346                | 4,185,852                         | 1,096,467                       | 5,282,319                      | 9  |
| 2466  | 170,123                | 56,620   | 57,602                 | 68,259  | 26,749                 | 143,341  | 151,043                | 176,526                                      | 31,658                 | 879,308                           | 620,595                         | 1,499,903                      | 10 |
| 7352  | 1,663,528              | 2,279,789  | 761,416                | 3,752,556   | 754,954                | 8,642,621  | 1,783,623              | 11,902,210                                   | 781,772                | 37,242,071                        | 7,860,133                       | 45,102,204                     | 11 |
| 4838  | 122,526                | 101,051  | 63,461                 | 251,104   | 46,221                 | 218,815  | 53,753                 | 236,239                                      | 3,428                  | 1,660,343                         | 546,617                         | 2,206,960                      | 12 |
| 7404  | 109,827                | 188,128  | 44,416                 | 262,356   | 63,281                 | 879,011  | 87,961                 | 557,202                                      | 38,015                 | 3,224,399                         | 676,052                         | 3,900,451                      | 13 |
| 8867  | 4,130                  | 45,945   | 1,635                  | 80,586  | 2,841                  | 267,809  | 5,567                  | 222,908                                      | 468                    | 833,049                           | 21,352                          | 854,401                        | 14 |
| 4954  | 210,790                | 226,426  | 77,773                 | 366,046   | 74,032                 | 1,062,503  | 266,450                | 566,411                                      | 128,044                | 3,230,927                         | 1,077,244                       | 4,308,171                      | 15 |
| 2023  | 192,192                | 187,851  | 61,605                 | 357,456   | 98,188                 | 970,837  | 377,506                | 2,363,687                                    | 306,969                | 4,554,167                         | 1,230,944                       | 5,785,111                      | 16 |
| 1919  | 1,192                  | 2,780  | 943                    | 9,683   | 2,796                  | 22,955   | 1,230                  | 75,470                                       | 749                    | 130,196                           | 10,326                          | 140,522                        | 17 |
| 1172  | 222,459                | 443,141  | 157,071                | 744,543   | 134,678                | 1,717,628  | 177,985                | 2,619,115                                    | 100,157                | 7,266,492                         | 1,073,019                       | 8,339,511                      | 18 |
| 3751  | 677,965                | 411,095  | 291,645                | 677,003   | 295,111                | 1,678,018  | 562,206                | 2,519,668                                    | 94,157                 | 7,345,887                         | 2,631,012                       | 9,976,899                      | 19 |
| 4518  | 237,595                | 679,272  | 137,078                | 1,005,695   | 99,318                 | 1,837,667  | 299,594                | 2,741,510                                    | 136,019                | 9,119,315                         | 1,150,742                       | 10,270,057                     | 20 |
| 3094  | <i>115,148</i>         | <i>5,900</i>   | <i>74,211</i>          | <i>1,916</i>  | <i>61,512</i>          | <i>12,622</i>  | <i>48,629</i>          | —  | <i>26,234</i>          | <i>122,704</i>                    | <i>557,175</i>                  | <i>679,879</i>                 | 21 |
| 7352  | 1,663,528              | 2,279,789  | 761,416                | 3,752,556   | 754,954                | 8,642,621  | 1,783,623              | 11,902,210                                   | 781,772                | 37,242,071                        | 7,860,133                       | 45,102,204                     | 22 |
| 4162  | 955,124                | 2,350,270  | 344,859                | 3,483,829   | 681,835                | 5,990,143  | 626,233                | 5,669,794                                    | 385,023                | 33,290,066                        | 5,653,535                       | 38,943,601                     | 23 |
| 3885  | <i>40,101</i>          | 158,552  | <i>15,683</i>          | 246,033   | <i>26,544</i>          | 482,686  | <i>19,495</i>          | 491,904                                      | <i>9,618</i>           | 2,223,170                         | <i>235,151</i>                  | 1,988,019                      | 24 |
| 3152  | 7,417                  | 8,105  | 451                    | 6,751   | 247                    | 13,520   | 6,582                  | 10,172                                       | 54                     | 144,766                           | 31,921                          | 176,687                        | 25 |
| 245   | 431                    | 2,498  | 350                    | 10,742  | 219                    | 12,888   | 1,024                  | 18,929                                       | 786                    | 51,407                            | 3,361                           | 54,768                         | 26 |
| 219   | 100                    | 1,010  | 7                      | 4,731   | 8                      | 16,746   | 23                     | 5,729  | —                      | 30,974                            | 329                             | 31,303                         | 27 |
| 243   | 90                     | 2,255  | 999                    | 3,133   | —                      | 13,624   | 50                     | 165,757                                      | 16,250                 | 188,238                           | 17,733                          | 205,971                        | 28 |
| 2386  | 12,062                 | 11,564   | 3,782                  | 20,883  | 6,984                  | 60,579   | 22,132                 | 127,285                                      | 648                    | 255,037                           | 52,737                          | 307,774                        | 29 |
| 2908  | 3,894                  | 11,169   | 2,361                  | 10,581  | 2,692                  | 22,952   | 2,901                  | 37,495                                       | 619                    | 191,743                           | 45,204                          | 236,947                        | 30 |
| 1127  | 3,162                  | 6,559  | 1,914                  | 11,441  | 4,550                  | 33,192   | 12,103                 | 73,159                                       | 7,164                  | 132,096                           | 30,192                          | 162,288                        | 31 |
| 203   | 2,026                  | 818  | 39                     | 786   | 36                     | 2,775  | 355                    | 20   | —                      | 16,937                            | 6,427                           | 23,364                         | 32 |
| 782   | 225                    | 1,284  | 286                    | 2,780   | 245                    | 5,627  | 436                    | 4,765  | 203                    | 22,576                            | 1,859                           | 24,435                         | 33 |
| 1111  | 925                    | 6,349  | 800                    | 10,041  | 1,904                  | 34,307   | 649                    | 54,830                                       | 4,221                  | 123,624                           | 9,964                           | 133,588                        | 34 |
| 309   | 888                    | 1,399  | 397                    | 2,006   | 309                    | 3,104  | 221                    | 807  | 1,636                  | 16,754                            | 4,905                           | 21,659                         | 35 |
| 2074  | 29,401                 | 56,770   | 16,401                 | 86,683  | 19,666                 | 216,209  | 34,974                 | 381,593                                      | 27,802                 | 1,035,259                         | 182,247                         | 1,217,506                      | 36 |
| 1157  | 2,345                  | 6,357  | 2,242                  | 7,921   | 1,006                  | 19,388   | 2,064                  | 46,577                                       | —                      | 87,184                            | 8,388                           | 95,572                         | 37 |
| 2034  | 7,972                  | 1,997  | 1,546                  | 2,064   | 4,904                  | 2,379  | 15,428                 | 6,631  | 27,299                 | 16,546                            | 61,126                          | 77,672                         | 38 |
| 3219  | 9,902                  | 53,350   | 5,023                  | 94,672  | 7,594                  | 209,946  | 17,346                 | 381,152                                      | 8,474                  | 879,165                           | 56,115                          | 935,280                        | 39 |
| 341   | 198                    | 3,004  | 200                    | 1,752   | 75                     | 2,059  | 272                    | —  | —                      | 23,428                            | 1,818                           | 25,246                         | 40 |
| 2396  | 118,404                | 88,521   | 37,975                 | 119,541   | 65,975                 | 424,434  | 120,056                | 531,754                                      | 46,055                 | 1,641,910                         | 529,170                         | 2,171,080                      | 41 |

Italic figures denote deficit in Item 21 and loss in Item 24.



TABLE 8

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
by Income Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

|    |  | Under<br>\$1,000 | \$1,000<br>under<br>\$2,000 | \$2,000<br>under<br>\$3,000 | \$3,000<br>under<br>\$4,000 | \$4,000<br>under<br>\$5,000 | \$5,000<br>under<br>\$10,000 | \$10,000<br>under<br>\$15,000 |
|----|--|------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|
| 1  | Number of Companies . . . . .                | 5,274            | 3,400                       | 2,621                       | 2,140                       | 1,731                       | 5,584                        | 3,373                         |
|    | <b>Assets</b>                                |                  |                             |                             |                             |                             |                              |                               |
| 2  | Cash . . . . .                               | \$ 20,662        | \$ 15,303                   | \$ 16,290                   | \$ 14,886                   | \$ 14,280                   | \$ 49,842                    | \$ 40,616                     |
| 3  | Government Securities . . . . .              | 5,748            | 4,814                       | 3,340                       | 3,844                       | 2,904                       | 16,274                       | 10,386                        |
| 4  | Other Securities . . . . .                   | 42,771           | 48,350                      | 25,279                      | 32,513                      | 53,067                      | 104,464                      | 66,949                        |
| 5  | Receivables . . . . .                        | 76,550           | 61,251                      | 66,369                      | 47,353                      | 43,900                      | 182,279                      | 152,451                       |
| 6  | Inventories . . . . .                        | 98,994           | 58,918                      | 60,122                      | 45,033                      | 45,177                      | 181,408                      | 144,026                       |
| 7  | Land . . . . .                               | 27,128           | 13,319                      | 16,042                      | 9,747                       | 8,015                       | 36,153                       | 29,809                        |
| 8  | Buildings and Equipment . . . . .            | 256,061          | 129,813                     | 124,970                     | 94,551                      | 75,430                      | 332,224                      | 264,012                       |
| 9  | Investment in Affiliated Companies . . . . . | 31,412           | 94,998                      | 35,970                      | 22,320                      | 24,620                      | 58,850                       | 55,808                        |
| 10 | Other Assets . . . . .                       | 30,369           | 29,402                      | 24,663                      | 20,063                      | 16,324                      | 48,902                       | 35,762                        |
| 11 | Total . . . . .                              | 589,695          | 456,168                     | 373,045                     | 290,310                     | 283,717                     | 1,010,396                    | 799,819                       |
|    | <b>Liabilities and Capital</b>               |                  |                             |                             |                             |                             |                              |                               |
| 12 | Bank Loans . . . . .                         | 52,118           | 35,218                      | 31,052                      | 24,648                      | 28,244                      | 86,468                       | 76,769                        |
| 13 | Payables . . . . .                           | 68,962           | 54,130                      | 47,608                      | 39,299                      | 33,316                      | 136,555                      | 107,207                       |
| 14 | Tax Liabilities . . . . .                    | 2,663            | 1,573                       | 2,368                       | 1,868                       | 2,373                       | 8,027                        | 8,583                         |
| 15 | Other Liabilities . . . . .                  | 73,075           | 50,660                      | 46,088                      | 29,573                      | 25,520                      | 103,840                      | 78,453                        |
| 16 | Funded Debt . . . . .                        | 45,462           | 33,318                      | 37,156                      | 21,730                      | 16,420                      | 91,617                       | 62,981                        |
| 17 | Liability Reserves . . . . .                 | 1,892            | 459                         | 668                         | 1,217                       | 212                         | 1,759                        | 947                           |
| 18 | Depreciation Reserves . . . . .              | 118,813          | 45,870                      | 45,180                      | 39,439                      | 31,550                      | 141,687                      | 113,733                       |
| 19 | Capital Stock . . . . .                      | 147,458          | 176,125                     | 94,086                      | 82,786                      | 92,247                      | 239,382                      | 170,999                       |
| 20 | Surplus . . . . .                            | 96,811           | 66,195                      | 74,154                      | 56,174                      | 58,182                      | 214,916                      | 189,745                       |
| 21 | Less <i>Deficit</i> . . . . .                | <b>17,559</b>    | <b>7,380</b>                | <b>5,315</b>                | <b>6,424</b>                | <b>4,347</b>                | <b>13,855</b>                | <b>9,598</b>                  |
| 22 | Total . . . . .                              | 589,695          | 456,168                     | 373,045                     | 290,310                     | 283,717                     | 1,010,396                    | 799,819                       |
| 23 | Gross Sales or Revenue . . . . .             | 583,494          | 442,257                     | 400,062                     | 412,286                     | 344,799                     | 1,385,786                    | 1,173,936                     |
| 24 | Current Year Profit . . . . .                | 2,256            | 4,955                       | 6,408                       | 7,430                       | 7,730                       | 40,231                       | 41,397                        |
|    | <b>Selected Revenues and Charges</b>         |                  |                             |                             |                             |                             |                              |                               |
| 25 | Rents Received . . . . .                     | 6,391            | 4,426                       | 3,898                       | 3,453                       | 3,531                       | 14,682                       | 11,546                        |
| 26 | Bond Interest Received . . . . .             | 122              | 124                         | 115                         | 170                         | 122                         | 449                          | 450                           |
| 27 | Mortgage Interest Received . . . . .         | 73               | 77                          | 78                          | 61                          | 47                          | 262                          | 170                           |
| 28 | Foreign Dividends Received . . . . .         | 32               | 28                          | 69                          | 203                         | 2,201                       | 641                          | 113                           |
| 29 | Canadian Dividends Received . . . . .        | 2,091            | 6,485                       | 3,047                       | 1,510                       | 3,876                       | 4,158                        | 2,552                         |
| 30 | Rents Paid . . . . .                         | 7,662            | 5,990                       | 4,477                       | 3,865                       | 3,432                       | 12,523                       | 10,025                        |
| 31 | Bond Interest Paid . . . . .                 | 184              | 238                         | 331                         | 173                         | 157                         | 1,065                        | 449                           |
| 32 | Mortgage Interest Paid . . . . .             | 1,049            | 517                         | 471                         | 487                         | 343                         | 1,550                        | 1,423                         |
| 33 | Charitable Donations . . . . .               | 146              | 99                          | 70                          | 95                          | 83                          | 449                          | 429                           |
| 34 | Pension Contributions . . . . .              | 621              | 220                         | 158                         | 171                         | 140                         | 1,070                        | 830                           |
| 35 | Group Insurance Contributions . . . . .      | 166              | 141                         | 139                         | 155                         | 141                         | 669                          | 581                           |
| 36 | Capital Cost Allowance . . . . .             | 18,361           | 9,837                       | 9,412                       | 7,939                       | 6,375                       | 27,452                       | 20,792                        |
| 37 | Depletion Charged . . . . .                  | 498              | 82                          | 63                          | 36                          | 102                         | 315                          | 183                           |
| 38 | Write-off Mine and Oil Development . . . . . | 767              | —                           | —                           | 4                           | 19                          | 4                            | 31                            |
| 39 | Cash Dividends Charged . . . . .             | 3,252            | 2,043                       | 3,154                       | 2,043                       | 5,325                       | 6,499                        | 4,692                         |
| 40 | Stock Dividends Charged . . . . .            | 26               | 102                         | 216                         | 290                         | 35                          | 771                          | 757                           |
| 41 | Capital Expenditures . . . . .               | 21,747           | 17,546                      | 15,097                      | 11,975                      | 9,974                       | 40,836                       | 31,119                        |

Bold italic figures denote deficit.



TABLE 8 — (Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
by Income Classes

## 1954 TAXATION YEAR — CANADA

(All money figures in thousands of dollars)

| \$15,000<br>under<br>\$20,000 | \$20,000<br>under<br>\$25,000 | \$25,000<br>under<br>\$50,000 | \$50,000<br>under<br>\$100,000 | \$100,000<br>under<br>\$250,000 | \$250,000<br>under<br>\$500,000 | \$500,000<br>under<br>\$1,000,000 | \$1,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>and<br>over | Total<br>Profit<br>Companies |    |
|-------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------|----------------------------|------------------------------|----|
| 3,280                         | 1,642                         | 2,623                         | 1,624                          | 1,268                           | 536                             | 293                               | 253                                 | 57                         | 35,699                       | 1  |
| \$ 55,404                     | \$ 44,092                     | \$ 87,059                     | \$ 101,762                     | \$ 152,022                      | \$ 134,188                      | \$ 130,117                        | \$ 332,687                          | \$ 332,061                 | \$ 1,541,271                 | 2  |
| 13,840                        | 23,720                        | 26,828                        | 39,701                         | 64,807                          | 99,381                          | 133,677                           | 288,516                             | 221,136                    | 958,916                      | 3  |
| 106,299                       | 51,712                        | 127,767                       | 225,311                        | 304,923                         | 284,499                         | 293,202                           | 715,085                             | 140,417                    | 2,622,608                    | 4  |
| 203,943                       | 145,880                       | 320,195                       | 281,070                        | 406,103                         | 327,774                         | 357,230                           | 749,058                             | 1,101,671                  | 4,523,077                    | 5  |
| 185,754                       | 137,982                       | 300,175                       | 261,465                        | 490,206                         | 513,399                         | 522,446                           | 1,156,812                           | 1,050,565                  | 5,252,482                    | 6  |
| 45,282                        | 32,511                        | 71,932                        | 63,316                         | 100,462                         | 87,007                          | 132,596                           | 339,791                             | 592,199                    | 1,605,309                    | 7  |
| 345,832                       | 353,123                       | 619,393                       | 556,192                        | 937,097                         | 923,157                         | 1,127,503                         | 3,312,769                           | 6,221,121                  | 15,673,248                   | 8  |
| 57,799                        | 125,719                       | 192,192                       | 140,671                        | 313,524                         | 199,011                         | 349,547                           | 1,630,833                           | 852,578                    | 4,185,852                    | 9  |
| 53,470                        | 33,325                        | 57,086                        | 42,058                         | 54,633                          | 68,354                          | 67,227                            | 141,148                             | 156,522                    | 879,308                      | 10 |
| 1,067,623                     | 948,064                       | 1,802,627                     | 1,711,546                      | 2,823,777                       | 2,636,770                       | 3,113,545                         | 8,666,699                           | 10,668,270                 | 37,242,071                   | 11 |
| 104,585                       | 73,544                        | 141,409                       | 120,369                        | 211,567                         | 133,037                         | 163,921                           | 173,806                             | 203,588                    | 1,660,343                    | 12 |
| 139,621                       | 130,209                       | 203,929                       | 183,414                        | 256,028                         | 276,611                         | 266,767                           | 779,369                             | 501,374                    | 3,224,399                    | 13 |
| 11,493                        | 7,244                         | 23,485                        | 31,119                         | 57,239                          | 55,151                          | 161,417                           | 190,866                             | 267,580                    | 833,049                      | 14 |
| 96,246                        | 105,528                       | 203,342                       | 170,345                        | 250,592                         | 385,811                         | 308,737                           | 789,731                             | 513,386                    | 3,230,927                    | 15 |
| 79,239                        | 65,228                        | 128,098                       | 122,640                        | 253,885                         | 230,451                         | 384,891                           | 1,143,259                           | 1,837,792                  | 4,554,167                    | 16 |
| 1,979                         | 543                           | 3,270                         | 2,556                          | 3,020                           | 6,873                           | 8,696                             | 46,303                              | 49,802                     | 130,196                      | 17 |
| 154,759                       | 152,488                       | 294,243                       | 275,956                        | 485,699                         | 475,276                         | 573,499                           | 1,558,792                           | 2,759,508                  | 7,266,492                    | 18 |
| 219,552                       | 209,023                       | 384,526                       | 380,120                        | 483,038                         | 380,331                         | 496,474                           | 1,718,826                           | 2,070,914                  | 7,345,887                    | 19 |
| 267,146                       | 214,336                       | 425,784                       | 434,941                        | 829,883                         | 702,003                         | 753,463                           | 2,266,117                           | 2,469,465                  | 9,119,315                    | 20 |
| <b>6,997</b>                  | <b>10,079</b>                 | <b>5,459</b>                  | <b>9,914</b>                   | <b>7,174</b>                    | <b>8,774</b>                    | <b>4,320</b>                      | <b>370</b>                          | <b>5,139</b>               | <b>122,704</b>               | 21 |
| 1,067,623                     | 948,064                       | 1,802,627                     | 1,711,546                      | 2,823,777                       | 2,636,770                       | 3,113,545                         | 8,666,699                           | 10,668,270                 | 37,242,071                   | 22 |
| 1,534,733                     | 1,085,256                     | 2,235,680                     | 2,132,356                      | 3,067,757                       | 2,615,508                       | 2,787,736                         | 6,824,483                           | 6,263,937                  | 33,290,066                   | 23 |
| 58,245                        | 36,091                        | 92,893                        | 114,070                        | 200,541                         | 184,737                         | 204,693                           | 544,517                             | 676,976                    | 2,223,170                    | 24 |
| 12,439                        | 8,913                         | 15,679                        | 15,813                         | 9,030                           | 6,256                           | 7,861                             | 14,932                              | 5,916                      | 144,766                      | 25 |
| 626                           | 843                           | 1,212                         | 1,686                          | 2,793                           | 5,475                           | 10,351                            | 19,290                              | 7,579                      | 51,407                       | 26 |
| 644                           | 193                           | 702                           | 1,077                          | 3,001                           | 4,681                           | 4,421                             | 15,170                              | 317                        | 30,974                       | 27 |
| 204                           | 283                           | 781                           | 1,281                          | 1,219                           | 1,401                           | 11,271                            | 162,411                             | 6,100                      | 188,238                      | 28 |
| 4,421                         | 7,024                         | 10,362                        | 9,941                          | 10,260                          | 12,387                          | 19,484                            | 101,351                             | 56,088                     | 255,037                      | 29 |
| 11,485                        | 7,494                         | 14,008                        | 11,847                         | 14,498                          | 9,740                           | 10,202                            | 43,177                              | 21,318                     | 191,743                      | 30 |
| 848                           | 1,291                         | 2,443                         | 2,599                          | 7,815                           | 6,999                           | 13,286                            | 41,286                              | 52,932                     | 132,096                      | 31 |
| 1,732                         | 970                           | 1,448                         | 1,450                          | 1,177                           | 1,284                           | 137                               | 2,748                               | 151                        | 16,937                       | 32 |
| 717                           | 662                           | 1,345                         | 1,353                          | 2,147                           | 1,682                           | 1,822                             | 5,537                               | 5,940                      | 22,576                       | 33 |
| 1,088                         | 1,033                         | 6,093                         | 2,737                          | 5,783                           | 6,679                           | 10,089                            | 30,858                              | 56,054                     | 123,624                      | 34 |
| 797                           | 574                           | 1,362                         | 1,297                          | 2,028                           | 1,925                           | 1,360                             | 3,805                               | 1,614                      | 16,754                       | 35 |
| 32,124                        | 23,973                        | 47,150                        | 39,874                         | 69,648                          | 54,915                          | 77,371                            | 208,223                             | 381,813                    | 1,035,259                    | 36 |
| 975                           | 926                           | 1,388                         | 724                            | 3,275                           | 3,960                           | 4,323                             | 13,140                              | 57,194                     | 87,184                       | 37 |
| 667                           | 123                           | 2,553                         | 352                            | 1,416                           | 450                             | 1,300                             | 886                                 | 7,974                      | 16,546                       | 38 |
| 8,587                         | 12,060                        | 18,309                        | 25,986                         | 40,029                          | 42,338                          | 74,499                            | 313,990                             | 316,359                    | 879,165                      | 39 |
| 1,352                         | 724                           | 1,324                         | 2,127                          | 3,398                           | 3,752                           | 4,145                             | 4,239                               | 170                        | 23,428                       | 40 |
| 55,370                        | 55,746                        | 81,557                        | 70,939                         | 102,379                         | 93,278                          | 133,858                           | 407,206                             | 493,283                    | 1,641,910                    | 41 |

Bold italic figures denote deficit.

**HISTORICAL TABLES 1 AND 1A**  
**Yearly Record of All Taxable Corporations**  
**I Taxation Years 1944-1954**

| Tax<br>Year | COMPANIES REPORTING A PROFIT |                           |   |   |                          | COMPANIES<br>REPORTING<br>A LOSS |                         | ALL COMPANIES             |  |
|-------------|------------------------------|---------------------------|---|---|--------------------------|----------------------------------|-------------------------|---------------------------|--|
|             | Number<br>of<br>Companies    | Current<br>Year<br>Profit | Less<br>Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income<br>(Column 3<br>Minus 4) | Total<br>Tax<br>Declared | Number<br>of<br>Companies        | Current<br>Year<br>Loss | Number<br>of<br>Companies | Total<br>Current<br>Year<br>Profits<br>Less<br>Losses<br>(Column 3<br>Minus 8) |
| (1)         | (2)                          | (3)                       | (4)                                       | (5)   | (6)                      | (7)                              | (8)                     | (9)                       | (10)   |
|             |                              | (\$000)                   | (\$000)                                   | (\$000)   | (\$000)                  |                                  | (\$000)                 |                           | (\$000)  |
| 1944        | 20,023                       | 1,194,113                 | 2,794                                     | 1,191,319   | 674,936*                 | 7,709                            | 37,856                  | 27,732                    | 1,156,257  |
| 1945        | 21,331                       | 1,198,791                 | 2,798                                     | 1,195,993   | 673,295*                 | 8,601                            | 38,740                  | 29,932                    | 1,160,051  |
| 1946        | 23,563                       | 1,392,956                 | 5,559                                     | 1,387,397   | 666,624*                 | 9,742                            | 59,422                  | 33,305                    | 1,333,534  |
| 1947        | 27,272                       | 1,776,554                 | 11,115                                    | 1,765,439   | 652,198*                 | 12,804                           | 72,860                  | 40,076                    | 1,703,694  |
| 1948        | 27,997                       | 1,945,957                 | 14,036                                    | 1,931,921   | 588,126*                 | 16,323                           | 91,612                  | 44,320                    | 1,854,345  |
| 1949        | 28,570                       | 1,864,582                 | 16,721                                    | 1,847,861   | 571,972                  | 17,991                           | 109,898                 | 46,561                    | 1,754,684  |
| 1950        | 31,239                       | 2,359,065                 | 24,915                                    | 2,334,150   | 759,664                  | 18,336                           | 102,515                 | 49,575                    | 2,256,550  |
| 1951        | 33,720                       | 2,795,350                 | 38,416                                    | 2,756,934   | 1,164,100                | 19,276                           | 119,219                 | 52,996                    | 2,676,131  |
| 1952        | 35,228                       | 2,653,934                 | 36,308                                    | 2,617,626   | 1,238,871†               | 20,368                           | 147,441                 | 55,596                    | 2,506,493  |
| 1953        | 37,545                       | 2,665,970                 | 39,904                                    | 2,626,066   | 1,161,215†               | 22,869                           | 184,572                 | 60,414                    | 2,481,398  |
| 1954        | 39,152                       | 2,423,375                 | 44,902                                    | 2,378,473   | 1,020,704†               | 26,417                           | 291,820                 | 65,569                    | 2,131,555  |

**1A Calendar Years 1944-1953**

| Calen-<br>dar<br>Year<br>(1) | (2) | (3)       | (4)     | (5)       | (6)        | (7) | (8)     | (9) | (10)      |
|------------------------------|-----|-----------|---------|-----------|------------|-----|---------|-----|-----------|
|                              |     | (\$000)   | (\$000) | (\$000)   | (\$000)    |     | (\$000) |     | (\$000)   |
| 1944                         |     | 1,215,330 | 2,659   | 1,212,671 | 687,445*   |     | 37,090  |     | 1,178,240 |
| 1945                         |     | 1,211,625 | 2,981   | 1,208,644 | 675,792*   |     | 40,829  |     | 1,170,796 |
| 1946                         |     | 1,436,193 | 6,433   | 1,429,760 | 657,467*   |     | 60,361  |     | 1,375,832 |
| 1947                         |     | 1,794,419 | 11,505  | 1,782,914 | 631,223*   |     | 75,970  |     | 1,718,449 |
| 1948                         |     | 1,946,509 | 15,079  | 1,931,430 | 568,005    |     | 97,031  |     | 1,849,478 |
| 1949                         |     | 1,865,058 | 16,665  | 1,848,393 | 586,638    |     | 115,836 |     | 1,749,222 |
| 1950                         |     | 2,456,070 | 27,158  | 2,428,912 | 782,480    |     | 97,296  |     | 2,358,774 |
| 1951                         |     | 2,752,416 | 37,805  | 2,714,611 | 1,179,290  |     | 131,484 |     | 2,620,932 |
| 1952                         |     | 2,687,115 | 37,246  | 2,649,869 | 1,271,619† |     | 153,641 |     | 2,533,474 |
| 1953                         |     | 2,656,328 | 41,067  | 2,615,261 | 1,137,756† |     | 198,389 |     | 2,457,939 |

\*Includes Excess Profits Tax.

†Includes Old Age Security Tax.

## HISTORICAL TABLE 2

### Distribution of Active Taxable Corporations Reporting a Profit by Income Classes

Taxation Years 1944-1954

| Tax-<br>ation<br>Year | Under<br>\$5,000 | \$5,000<br>under<br>\$10,000 | \$10,000<br>under<br>\$15,000 | \$15,000<br>under<br>\$25,000 | \$25,000<br>under<br>\$50,000 | \$50,000<br>under<br>\$100,000 | \$100,000<br>under<br>\$250,000 | \$250,000<br>under<br>\$1,000,000 | \$1,000,000<br>and<br>over | Total<br>Number<br>of<br>Companies |
|-----------------------|------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|-----------------------------------|----------------------------|------------------------------------|
| 1944                  | 9,416            | 3,110                        | 1,409                         | 1,516                         | 1,561                         | 1,149                          | 856                             | 549                               | 171                        | 19,737                             |
| 1945                  | 9,877            | 3,438                        | 1,601                         | 1,629                         | 1,664                         | 1,149                          | 854                             | 567                               | 172                        | 20,951                             |
| 1946                  | 10,000           | 3,654                        | 2,028                         | 2,235                         | 2,067                         | 1,359                          | 1,008                           | 607                               | 208                        | 23,166                             |
| 1947                  | 10,438           | 3,846                        | 2,225                         | 2,422                         | 2,393                         | 1,535                          | 1,167                           | 775                               | 258                        | 25,059                             |
| 1948                  | 10,602           | 3,670                        | 2,227                         | 2,440                         | 2,499                         | 1,602                          | 1,384                           | 804                               | 297                        | 25,525                             |
| 1949                  | 10,722           | 4,461                        | 2,333                         | 2,318                         | 2,437                         | 1,533                          | 1,269                           | 738                               | 280                        | 26,091                             |
| 1950                  | 11,409           | 5,118                        | 2,569                         | 2,560                         | 2,644                         | 1,751                          | 1,436                           | 911                               | 325                        | 28,723                             |
| 1951                  | 12,461           | 5,726                        | 2,877                         | 2,530                         | 2,680                         | 1,808                          | 1,553                           | 972                               | 385                        | 30,992                             |
| 1952                  | 13,214           | 6,483                        | 2,965                         | 2,566                         | 2,603                         | 1,756                          | 1,476                           | 1,003                             | 366                        | 32,432                             |
| 1953                  | 14,066           | 5,888                        | 3,295                         | 4,016                         | 2,713                         | 1,812                          | 1,525                           | 984                               | 365                        | 34,664                             |
| 1954                  | 15,441           | 5,649                        | 3,415                         | 4,980                         | 2,690                         | 1,696                          | 1,323                           | 870                               | 329                        | 36,393                             |











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CANADA

DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

TAXATION STATISTICS

1957

*Authorized for Publication by*

THE HONOURABLE GEORGE C. NOWLAN

*Minister of National Revenue*

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CANADA

DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

TAXATION STATISTICS

•

1957

•

- Collections - 1956-57 Fiscal Year
- Analysis of Returns Filed by Individuals  
and Corporations for the 1955 Taxation Year
- Historical Tables

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THE HONOURABLE GEORGE C. NOWLAN

*Minister of National Revenue*





# CONTENTS

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|  | PAGE |
|--|------|
| INTRODUCTION.....  | 5    |
| STATISTICS OF GENERAL INTEREST.....  | 8    |
| SECTION I—COLLECTION STATISTICS  |      |
| Text.....  | 14   |
| Table 1—Total Annual Collections and Costs.....  | 15   |
| Table 2—Total Collections—1956-1957 Fiscal Year—Taxation Districts and Provinces.....  | 16   |
| Table 3—Tax Collections by Provinces.....  | 18   |
| Table 4—Income Tax Act—Subdivided.....   | 20   |
| SECTION II—INDIVIDUAL INCOME TAX STATISTICS  |      |
| Text.....  | 23   |
| Table 1—General Statement—Canada and Provinces.....  | 27   |
| Table 2—Distribution by Income Classes—Canada.....   | 28   |
| Table 3—Distribution by Occupational Classes—Canada.....   | 36   |
| Table 4—Distribution by Cities or Place of Residence—Canada.....   | 41   |
| Table 5—Distribution by Counties and Selected Localities—Canada.....   | 54   |
| Table 6—Distribution by Marital Status and Dependants —Canada.....   | 58   |
| Table 7—Distribution by Income Classes—Provinces.....  | 60   |
| Table 8—Distribution by Occupational Classes—Provinces.....  | 63   |
| Table 9—Distribution of Occupational Classes by Income—Canada.....   | 66   |
| Table 10—Analysis of Business, Professional, Commission, Farm or Fishing, Rental Income—Canada and Provinces.....                              | 70   |
| Historical Table 1—Yearly Record of All Taxpayers.....   | 72   |
| Historical Table 2—Distribution of All Taxpayers by Income Classes.....  | 73   |
| SECTION III—CORPORATION STATISTICS   |      |
| Text.....  | 77   |
| Table 1—General Statement—Canada.....  | 82   |
| Table 2—Distribution by Industrial Divisions and Industrial Classes—Canada.....  | 83   |
| Table 3—Distribution of Active Taxable Companies Reporting a Profit—Canada and Provinces.....  | 87   |
| Table 3A—Distribution of Taxable Co-operative Companies Reporting a Profit—Canada and Provinces..  | 87   |
| Table 4—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Industrial Divisions and Industrial Classes—Canada.....      | 88   |
| Table 5—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Size of Total Assets—Canada.....                             | 124  |
| Table 5A—Condensed Balance Sheets and Selected Revenues and Charges of Manufacturing Companies Distributed by Size of Total Assets—Canada..... | 126  |
| Table 6—Condensed Balance Sheets and Selected Revenues and Charges Distributed by Income Classes—Canada.....                                   | 128  |
| Historical Tables 1 and 1A—Yearly Record of All Taxable Corporations.....  | 130  |





DEPARTMENT OF NATIONAL REVENUE  
TAXATION DIVISION

TAXATION STATISTICS

INTRODUCTION

This publication is the twelfth annual volume of "Taxation Statistics". The statistics presented herein comprise three sections in which are analysed Collections, Individual Income Tax and Corporation Income Tax respectively. The Corporation Statistics Section introduces one new table this year (Table 5A) in which manufacturing companies are distributed by size of total assets. Some of the most interesting figures emerging from the analysis of individuals and corporations are shown in condensed tables with the basic data expressed in averages and percentages. These Statistics of General Interest appear in the pages immediately following this introduction. Historical tables relating to individuals appear at the end of Section II and such tables relating to corporations are shown following Section III.

The analysis of income tax returns in Sections II and III cannot be directly related to the collections of taxes during a fiscal year as presented in Section I. Although a relationship must exist between taxes collected and the declaration of tax liability by the taxpayers, the two are not identical quantities and are not reported through the same channels. For example, collections during the fiscal year ended March 31, 1957 included payments on account of taxes for 1957, 1956, 1955 and earlier taxation years.

J. GEAR McENTYRE,  
Deputy Minister of  
National Revenue for Taxation,  
Department of National Revenue.



*Statistics of General Interest*



## Statistics of General Interest

### Canadian Taxpayers By Income—1955

| INCOME CLASS          |              | NUMBER    | INCOME                           |                            |  | TAX                           |                            |  |
|-----------------------|--------------|-----------|----------------------------------|----------------------------|--|-------------------------------|----------------------------|--|
|                       |              |           | Total<br>Income<br>(In Millions) | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative | Total<br>Tax<br>(In Millions) | Per Cent of<br>Grand Total | Per Cent of<br>Grand Total<br>Cumulative |
| Under \$              | 1,000.....   | 25,200    | \$ 15.3                          | 0.12%                      | 0.12%                                    | \$ 1.0                        | 0.09%                      | 0.09%                                    |
| \$ 1,000 under        | 1,100.....   | 53,180    | 56.8                             | 0.45                       | 0.57                                     | 0.7                           | 0.06                       | 0.15                                     |
| 1,100 under           | 1,200.....   | 64,220    | 73.7                             | 0.59                       | 1.16                                     | 1.4                           | 0.12                       | 0.27                                     |
| 1,200 under           | 1,300.....   | 70,350    | 87.6                             | 0.70                       | 1.86                                     | 2.4                           | 0.21                       | 0.48                                     |
| 1,300 under           | 1,400.....   | 70,890    | 95.5                             | 0.76                       | 2.62                                     | 3.4                           | 0.30                       | 0.78                                     |
| 1,400 under           | 1,500.....   | 69,140    | 100.1                            | 0.80                       | 3.42                                     | 4.2                           | 0.36                       | 1.14                                     |
| 1,500 under           | 1,600.....   | 74,310    | 114.9                            | 0.91                       | 4.33                                     | 5.4                           | 0.47                       | 1.61                                     |
| 1,600 under           | 1,700.....   | 75,450    | 124.2                            | 0.99                       | 5.32                                     | 6.4                           | 0.56                       | 2.17                                     |
| 1,700 under           | 1,800.....   | 73,230    | 127.9                            | 1.02                       | 6.34                                     | 7.2                           | 0.63                       | 2.80                                     |
| 1,800 under           | 1,900.....   | 78,880    | 145.7                            | 1.16                       | 7.50                                     | 8.9                           | 0.77                       | 3.57                                     |
| 1,900 under           | 2,000.....   | 75,640    | 147.4                            | 1.17                       | 8.67                                     | 9.6                           | 0.83                       | 4.40                                     |
| 2,000 under           | 2,100.....   | 81,770    | 167.5                            | 1.33                       | 10.00                                    | 10.3                          | 0.90                       | 5.30                                     |
| 2,100 under           | 2,200.....   | 85,880    | 184.3                            | 1.46                       | 11.46                                    | 11.6                          | 1.01                       | 6.31                                     |
| 2,200 under           | 2,300.....   | 86,870    | 195.2                            | 1.55                       | 13.01                                    | 12.1                          | 1.05                       | 7.36                                     |
| 2,300 under           | 2,400.....   | 93,230    | 218.8                            | 1.74                       | 14.75                                    | 13.2                          | 1.15                       | 8.51                                     |
| 2,400 under           | 2,500.....   | 97,930    | 239.7                            | 1.90                       | 16.65                                    | 14.3                          | 1.24                       | 9.75                                     |
| 2,500 under           | 2,600.....   | 103,040   | 262.5                            | 2.09                       | 18.74                                    | 15.1                          | 1.31                       | 11.06                                    |
| 2,600 under           | 2,700.....   | 108,690   | 287.5                            | 2.29                       | 21.03                                    | 16.5                          | 1.44                       | 12.50                                    |
| 2,700 under           | 2,800.....   | 111,790   | 306.9                            | 2.44                       | 23.47                                    | 17.7                          | 1.54                       | 14.04                                    |
| 2,800 under           | 2,900.....   | 109,200   | 310.8                            | 2.47                       | 25.94                                    | 18.0                          | 1.57                       | 15.61                                    |
| 2,900 under           | 3,000.....   | 105,500   | 310.8                            | 2.47                       | 28.41                                    | 18.2                          | 1.58                       | 17.19                                    |
| 3,000 under           | 3,100.....   | 112,950   | 343.9                            | 2.73                       | 31.14                                    | 20.4                          | 1.77                       | 18.96                                    |
| 3,100 under           | 3,200.....   | 108,950   | 342.7                            | 2.72                       | 33.86                                    | 20.7                          | 1.80                       | 20.76                                    |
| 3,200 under           | 3,300.....   | 102,450   | 332.3                            | 2.64                       | 36.50                                    | 20.1                          | 1.75                       | 22.51                                    |
| 3,300 under           | 3,400.....   | 101,890   | 340.8                            | 2.71                       | 39.21                                    | 21.2                          | 1.85                       | 24.36                                    |
| 3,400 under           | 3,500.....   | 99,260    | 341.8                            | 2.72                       | 41.93                                    | 21.8                          | 1.90                       | 26.26                                    |
| 3,500 under           | 3,600.....   | 95,760    | 339.4                            | 2.70                       | 44.63                                    | 22.0                          | 1.91                       | 28.17                                    |
| 3,600 under           | 3,700.....   | 94,330    | 343.7                            | 2.73                       | 47.36                                    | 23.2                          | 2.02                       | 30.19                                    |
| 3,700 under           | 3,800.....   | 81,380    | 304.8                            | 2.42                       | 49.78                                    | 21.1                          | 1.84                       | 32.03                                    |
| 3,800 under           | 3,900.....   | 76,230    | 293.0                            | 2.33                       | 52.11                                    | 20.7                          | 1.80                       | 33.83                                    |
| 3,900 under           | 4,000.....   | 74,730    | 294.6                            | 2.34                       | 54.45                                    | 21.5                          | 1.87                       | 35.70                                    |
| 4,000 under           | 4,100.....   | 66,690    | 270.2                            | 2.15                       | 56.60                                    | 20.4                          | 1.78                       | 37.48                                    |
| 4,100 under           | 4,200.....   | 61,640    | 255.5                            | 2.03                       | 58.63                                    | 19.5                          | 1.70                       | 39.18                                    |
| 4,200 under           | 4,300.....   | 57,440    | 243.7                            | 1.94                       | 60.57                                    | 19.2                          | 1.67                       | 40.85                                    |
| 4,300 under           | 4,400.....   | 50,170    | 218.0                            | 1.73                       | 62.30                                    | 17.4                          | 1.51                       | 42.36                                    |
| 4,400 under           | 4,500.....   | 45,570    | 202.4                            | 1.61                       | 63.91                                    | 16.4                          | 1.43                       | 43.79                                    |
| 4,500 under           | 4,600.....   | 43,610    | 198.2                            | 1.58                       | 65.49                                    | 16.5                          | 1.44                       | 45.23                                    |
| 4,600 under           | 4,700.....   | 38,210    | 177.4                            | 1.41                       | 66.90                                    | 14.9                          | 1.30                       | 46.53                                    |
| 4,700 under           | 4,800.....   | 34,070    | 161.6                            | 1.28                       | 68.18                                    | 14.0                          | 1.22                       | 47.75                                    |
| 4,800 under           | 4,900.....   | 32,300    | 156.4                            | 1.24                       | 69.42                                    | 13.7                          | 1.19                       | 48.94                                    |
| 4,900 under           | 5,000.....   | 29,840    | 147.5                            | 1.17                       | 70.59                                    | 13.1                          | 1.14                       | 50.08                                    |
| 5,000 under           | 6,000.....   | 186,920   | 1,013.4                          | 8.05                       | 78.64                                    | 96.8                          | 8.43                       | 58.51                                    |
| 6,000 under           | 7,000.....   | 84,180    | 541.5                            | 4.30                       | 82.94                                    | 57.4                          | 5.00                       | 63.51                                    |
| 7,000 under           | 8,000.....   | 44,950    | 334.8                            | 2.66                       | 85.60                                    | 38.9                          | 3.39                       | 66.90                                    |
| 8,000 under           | 9,000.....   | 26,340    | 222.5                            | 1.77                       | 87.37                                    | 27.7                          | 2.41                       | 69.31                                    |
| 9,000 under           | 10,000.....  | 18,040    | 170.6                            | 1.36                       | 88.73                                    | 22.7                          | 1.97                       | 71.28                                    |
| 10,000 under          | 15,000.....  | 43,000    | 516.8                            | 4.11                       | 92.84                                    | 81.2                          | 7.07                       | 78.35                                    |
| 15,000 under          | 20,000.....  | 15,960    | 271.6                            | 2.16                       | 95.00                                    | 55.5                          | 4.83                       | 83.18                                    |
| 20,000 under          | 25,000.....  | 6,700     | 149.5                            | 1.19                       | 96.19                                    | 36.6                          | 3.19                       | 86.37                                    |
| 25,000 under          | 50,000.....  | 8,320     | 277.9                            | 2.21                       | 98.40                                    | 82.5                          | 7.18                       | 93.55                                    |
| 50,000 under          | 100,000..... | 1,920     | 122.5                            | 0.97                       | 99.37                                    | 45.5                          | 3.96                       | 97.51                                    |
| 100,000 and over..... |              | 460       | 79.5                             | 0.63                       | 100.00                                   | 28.6                          | 2.49                       | 100.00                                   |
| Grand Total.....      |              | 3,558,650 | \$12,581.6                       | 100.00%                    |  | \$1,148.8                     | 100.00%                    |  |

NOTE: For further information see Section II, page 28.

## Statistics of General Interest

### Canadian Taxpayers By Occupation—1955

| OCCUPATION<br>(Arranged in Order of Average Income) | NUMBER    | INCOME            |                                  |                            | TAX            |                               |                            |
|---|-----------|-------------------|----------------------------------|----------------------------|----------------|-------------------------------|----------------------------|
|   |           | Average<br>Income | Total<br>Income<br>(In Millions) | Per Cent of<br>Grand Total | Average<br>Tax | Total<br>Tax<br>(In Millions) | Per Cent of<br>Grand Total |
| Consulting Engineers and Architects                 | 1,870     | \$ 14,007         | \$ 26.2                          | 0.21%                      | \$ 3,484       | \$ 6.5                        | 0.57%                      |
| Lawyers and Notaries . . . . .                      | 5,570     | 12,243            | 68.2                             | 0.54                       | 2,800          | 15.6                          | 1.36                       |
| Medical Doctors and Surgeons . . . .                | 10,680    | 12,166            | 130.0                            | 1.03                       | 2,558          | 27.3                          | 2.38                       |
| Accountants . . . . .                               | 2,930     | 9,315             | 27.3                             | 0.22                       | 1,741          | 5.1                           | 0.44                       |
| Estates . . . . .                                   | 4,520     | 8,909             | 40.3                             | 0.32                       | 601            | 2.7                           | 0.24                       |
| Dentists . . . . .                                  | 4,020     | 8,554             | 34.4                             | 0.27                       | 1,356          | 5.4                           | 0.47                       |
| Investors . . . . .                                 | 72,360    | 6,224             | 450.3                            | 3.58                       | 992            | 71.8                          | 6.25                       |
| Other Professionals . . . . .                       | 7,210     | 5,411             | 39.0                             | 0.31                       | 704            | 5.1                           | 0.44                       |
| Business Proprietors . . . . .                      | 181,880   | 5,095             | 926.8                            | 7.37                       | 665            | 120.9                         | 10.52                      |
| Salesmen . . . . .                                  | 43,420    | 4,868             | 211.4                            | 1.68                       | 553            | 24.0                          | 2.09                       |
| Unclassified . . . . .                              | 7,650     | 4,544             | 34.7                             | 0.28                       | 507            | 3.9                           | 0.34                       |
| Fishermen . . . . .                                 | 2,890     | 3,613             | 10.4                             | 0.08                       | 290            | 0.8                           | 0.07                       |
| Farmers . . . . .                                   | 35,830    | 3,457             | 123.8                            | 0.98                       | 261            | 9.4                           | 0.82                       |
| Employees . . . . .                                 | 3,161,250 | 3,294             | 10,413.0                         | 82.76                      | 268            | 847.6                         | 73.78                      |
| Pensioners . . . . .                                | 13,200    | 2,938             | 38.8                             | 0.31                       | 166            | 2.2                           | 0.19                       |
| Nurses . . . . .                                    | 3,370     | 2,081             | 7.0                              | 0.06                       | 139            | 0.5                           | 0.04                       |
| Grand Total . . . . .                               | 3,558,650 | \$ 3,535          | \$ 12,581.6                      | 100.00%                    | \$ 323         | \$ 1,148.8                    | 100.00%                    |
| Business Proprietors Sub-Divided as follows:        |           |                   |                                  |                            |                |                               |                            |
| Finance . . . . .                                   | 7,480     | \$ 9,946          | \$ 74.4                          | 0.59%                      | \$ 242         | \$ 18.1                       | 1.57%                      |
| Wholesale Trade . . . . .                           | 7,510     | 7,294             | 54.8                             | 0.44                       | 117            | 8.8                           | 0.77                       |
| Manufacturing . . . . .                             | 14,260    | 5,669             | 80.8                             | 0.64                       | 807            | 11.5                          | 1.00                       |
| Forestry . . . . .                                  | 3,650     | 5,638             | 20.6                             | 0.16                       | 830            | 3.0                           | 0.26                       |
| Unclassified . . . . .                              | 980       | 5,332             | 5.2                              | 0.04                       | 623            | 0.6                           | 0.05                       |
| Construction . . . . .                              | 27,050    | 5,110             | 138.2                            | 1.10                       | 665            | 18.0                          | 1.57                       |
| Retail Trade . . . . .                              | 69,780    | 4,902             | 342.1                            | 2.72                       | 549            | 38.3                          | 3.33                       |
| Service . . . . .                                   | 38,520    | 4,191             | 161.5                            | 1.29                       | 462            | 17.8                          | 1.55                       |
| Public Utilities . . . . .                          | 12,650    | 3,890             | 49.2                             | 0.39                       | 380            | 4.8                           | 0.42                       |
| Total Business Proprietors                          | 181,880   | \$ 5,095          | \$ 926.8                         | 7.37%                      | \$ 665         | \$ 120.9                      | 10.52%                     |
| Employees Sub-Divided as follows:                   |           |                   |                                  |                            |                |                               |                            |
| Educational Institutions . . . . .                  | 79,660    | \$ 3,399          | \$ 270.8                         | 2.15%                      | \$ 301         | \$ 23.9                       | 2.08%                      |
| Municipal Governments . . . . .                     | 99,850    | 3,362             | 335.7                            | 2.67                       | 221            | 22.1                          | 1.92                       |
| Business Enterprises . . . . .                      | 2,606,350 | 3,334             | 8,689.1                          | 69.06                      | 277            | 722.7                         | 62.91                      |
| Federal Government . . . . .                        | 149,360   | 3,283             | 490.4                            | 3.90                       | 230            | 34.4                          | 3.00                       |
| Provincial Governments . . . . .                    | 103,700   | 3,215             | 333.4                            | 2.65                       | 235            | 24.4                          | 2.12                       |
| Unclassified . . . . .                              | 27,900    | 2,736             | 76.4                             | 0.61                       | 190            | 5.3                           | 0.46                       |
| Institutions . . . . .                              | 90,440    | 2,320             | 209.8                            | 1.66                       | 160            | 14.4                          | 1.25                       |
| Agricultural Enterprises . . . . .                  | 3,990     | 1,849             | 7.4                              | 0.06                       | 88             | 0.4                           | 0.04                       |
| Total Employees . . . . .                           | 3,161,250 | \$ 3,294          | \$ 10,413.0                      | 82.76%                     | \$ 268         | \$ 847.6                      | 73.78%                     |

NOTE: For further information see Section II, page 36.



# Statistics of General Interest

## Canadian Taxpayers In Cities Having More Than 5,000 Taxpayers — 1955

| Cities Arranged Alphabetically<br>and Showing Position in order of<br>Average Income |       | INCOME    |                   |                                  |                            | TAX            |                               |                            |
|--|-------|-----------|-------------------|----------------------------------|----------------------------|----------------|-------------------------------|----------------------------|
| PLACE OF RESIDENCE   | ORDER | NUMBER    | Average<br>Income | Total<br>Income<br>(In Millions) | Per Cent of<br>Grand Total | Average<br>Tax | Total<br>Tax<br>(In Millions) | Per Cent of<br>Grand Total |
| <b>Specified Cities</b>  |       |           |                   |                                  |                            |                |                               |                            |
| Alberni and Port Alberni.....  | 18    | 5,670     | \$ 3,641          | \$ 20.6                          | 0.16%                      | \$ 316         | \$ 1.8                        | 0.16%                      |
| Barrie.....  | 53    | 5,180     | 3,315             | 17.2                             | 0.14                       | 263            | 1.4                           | 0.12                       |
| Belleville.....  | 38    | 7,210     | 3,432             | 24.7                             | 0.20                       | 286            | 2.1                           | 0.18                       |
| Brampton.....  | 14    | 5,540     | 3,669             | 20.3                             | 0.16                       | 366            | 2.0                           | 0.17                       |
| Brandon.....   | 58    | 7,100     | 3,212             | 22.8                             | 0.18                       | 243            | 1.7                           | 0.15                       |
| Brantford.....   | 25    | 16,750    | 3,566             | 59.7                             | 0.47                       | 332            | 5.6                           | 0.49                       |
| Calgary.....   | 6     | 63,810    | 3,819             | 243.7                            | 1.94                       | 431            | 27.5                          | 2.39                       |
| Chatham.....   | 15    | 8,480     | 3,654             | 31.0                             | 0.25                       | 374            | 3.2                           | 0.28                       |
| Chicoutimi.....  | 26    | 6,120     | 3,541             | 21.7                             | 0.17                       | 225            | 1.4                           | 0.12                       |
| Cornwall.....  | 47    | 11,690    | 3,366             | 39.3                             | 0.31                       | 280            | 3.3                           | 0.29                       |
| Drummondville.....   | 62    | 5,780     | 3,055             | 17.7                             | 0.14                       | 162            | 0.9                           | 0.08                       |
| Edmonton.....  | 28    | 84,000    | 3,539             | 297.3                            | 2.36                       | 349            | 29.3                          | 2.55                       |
| Fort William and Port Arthur....   | 30    | 26,260    | 3,477             | 91.3                             | 0.73                       | 305            | 8.0                           | 0.70                       |
| Galt.....  | 51    | 8,190     | 3,322             | 27.2                             | 0.22                       | 292            | 2.4                           | 0.22                       |
| Granby.....  | 64    | 5,270     | 2,980             | 15.7                             | 0.12                       | 176            | 0.9                           | 0.08                       |
| Guelph.....  | 55    | 12,140    | 3,299             | 40.0                             | 0.32                       | 270            | 3.3                           | 0.29                       |
| Halifax.....   | 56    | 40,120    | 3,269             | 131.2                            | 1.04                       | 264            | 10.6                          | 0.92                       |
| Hamilton.....  | 11    | 101,920   | 3,698             | 376.9                            | 3.00                       | 360            | 36.7                          | 3.19                       |
| Hull.....  | 61    | 12,390    | 3,063             | 38.0                             | 0.30                       | 189            | 2.3                           | 0.20                       |
| Kamloops.....  | 44    | 5,310     | 3,413             | 18.1                             | 0.14                       | 270            | 1.4                           | 0.12                       |
| Kingston.....  | 36    | 15,290    | 3,446             | 52.7                             | 0.42                       | 308            | 4.7                           | 0.41                       |
| Kitchener and Waterloo.....  | 33    | 28,160    | 3,455             | 97.3                             | 0.77                       | 336            | 9.5                           | 0.83                       |
| Lethbridge.....  | 48    | 9,090     | 3,355             | 30.5                             | 0.24                       | 284            | 2.6                           | 0.23                       |
| London.....  | 45    | 44,950    | 3,408             | 153.2                            | 1.22                       | 308            | 13.8                          | 1.20                       |
| Medicine Hat.....  | 37    | 5,090     | 3,433             | 17.5                             | 0.14                       | 323            | 1.7                           | 0.15                       |
| Moncton.....   | 46    | 11,130    | 3,387             | 37.7                             | 0.30                       | 286            | 3.2                           | 0.28                       |
| Montreal.....  | 12    | 469,000   | 3,694             | 1,732.6                          | 13.77                      | 339            | 159.0                         | 13.84                      |
| Moose Jaw.....   | 49    | 8,510     | 3,331             | 28.3                             | 0.22                       | 286            | 2.4                           | 0.21                       |
| Nanaimo.....   | 13    | 5,790     | 3,683             | 21.3                             | 0.17                       | 324            | 1.9                           | 0.17                       |
| New Westminster.....   | 29    | 21,190    | 3,530             | 74.8                             | 0.59                       | 332            | 7.0                           | 0.61                       |
| Niagara Falls.....   | 22    | 16,390    | 3,594             | 58.9                             | 0.47                       | 302            | 5.0                           | 0.44                       |
| North Bay.....   | 34    | 7,210     | 3,449             | 24.9                             | 0.20                       | 295            | 2.1                           | 0.18                       |
| Oshawa.....  | 43    | 18,050    | 3,418             | 61.7                             | 0.49                       | 305            | 5.5                           | 0.48                       |
| Ottawa.....  | 16    | 82,200    | 3,651             | 300.1                            | 2.39                       | 352            | 29.0                          | 2.52                       |
| Peterborough.....  | 17    | 13,490    | 3,649             | 49.2                             | 0.39                       | 329            | 4.4                           | 0.38                       |
| Port Colborne.....   | 21    | 5,320     | 3,611             | 19.2                             | 0.15                       | 289            | 1.6                           | 0.14                       |
| Prince George.....   | 3     | 5,150     | 3,936             | 20.3                             | 0.16                       | 459            | 2.4                           | 0.21                       |
| Quebec.....  | 35    | 51,300    | 3,448             | 176.9                            | 1.41                       | 266            | 13.6                          | 1.18                       |
| Regina.....  | 40    | 30,780    | 3,423             | 105.4                            | 0.84                       | 313            | 9.6                           | 0.84                       |
| Rouyn and Noranda.....   | 19    | 5,680     | 3,626             | 20.6                             | 0.16                       | 264            | 1.5                           | 0.13                       |
| St. Catharines.....  | 20    | 20,770    | 3,619             | 75.2                             | 0.60                       | 314            | 6.5                           | 0.57                       |
| Saint John, New Brunswick.....   | 59    | 19,370    | 3,088             | 59.8                             | 0.48                       | 223            | 4.3                           | 0.37                       |
| St. John's, Newfoundland.....  | 50    | 17,680    | 3,324             | 58.8                             | 0.47                       | 274            | 4.9                           | 0.43                       |
| St. Johns, Quebec.....   | 52    | 5,750     | 3,316             | 19.1                             | 0.15                       | 210            | 1.2                           | 0.10                       |
| St. Thomas.....  | 24    | 7,210     | 3,575             | 25.8                             | 0.21                       | 301            | 2.2                           | 0.19                       |
| Sarnia.....  | 5     | 15,150    | 3,894             | 59.0                             | 0.47                       | 357            | 5.4                           | 0.47                       |
| Saskatoon.....   | 31    | 21,460    | 3,466             | 74.4                             | 0.59                       | 313            | 6.7                           | 0.58                       |
| Sault Ste. Marie.....  | 2     | 14,880    | 3,985             | 59.3                             | 0.47                       | 392            | 5.8                           | 0.50                       |
| Shawinigan Falls.....  | 23    | 7,520     | 3,576             | 26.9                             | 0.21                       | 185            | 1.4                           | 0.12                       |
| Sherbrooke.....  | 57    | 11,540    | 3,268             | 37.7                             | 0.30                       | 223            | 2.6                           | 0.23                       |
| Stratford.....   | 42    | 6,260     | 3,421             | 21.4                             | 0.17                       | 296            | 1.9                           | 0.17                       |
| Sudbury and Copper Cliff.....  | 4     | 30,110    | 3,897             | 117.3                            | 0.93                       | 357            | 10.8                          | 0.94                       |
| Sydney and Glace Bay.....  | 32    | 12,580    | 3,461             | 43.5                             | 0.35                       | 250            | 3.2                           | 0.27                       |
| Timmins, Porcupine and<br>Schumacher.....  | 54    | 10,140    | 3,311             | 33.6                             | 0.27                       | 238            | 2.4                           | 0.21                       |
| Toronto.....   | 7     | 551,240   | 3,809             | 2,099.7                          | 16.69                      | 434            | 239.1                         | 20.81                      |
| Trail and Rossland.....  | 1     | 6,220     | 4,113             | 25.6                             | 0.20                       | 377            | 2.4                           | 0.21                       |
| Trois Rivières.....  | 41    | 9,850     | 3,422             | 33.7                             | 0.27                       | 197            | 1.9                           | 0.17                       |
| Valleyfield.....   | 63    | 5,010     | 3,001             | 15.0                             | 0.12                       | 147            | 0.7                           | 0.06                       |
| *Vancouver.....  | 9     | 186,330   | 3,742             | 697.3                            | 5.54                       | 387            | 72.1                          | 6.27                       |
| Victoria.....  | 27    | 38,420    | 3,540             | 136.0                            | 1.08                       | 317            | 12.1                          | 1.05                       |
| Welland.....   | 10    | 9,550     | 3,700             | 35.3                             | 0.28                       | 347            | 3.3                           | 0.29                       |
| Windsor.....   | 8     | 56,900    | 3,763             | 214.1                            | 1.70                       | 349            | 19.8                          | 1.72                       |
| Winnipeg.....  | 39    | 130,390   | 3,424             | 446.5                            | 3.55                       | 314            | 40.9                          | 3.56                       |
| Woodstock, Ontario.....  | 60    | 6,150     | 3,083             | 19.0                             | 0.15                       | 230            | 1.4                           | 0.12                       |
| Total of Specified Cities.....   |       | 2,493,180 | 3,639             | 9,071.5                          | 72.10                      | 353            | 879.3                         | 76.54                      |
| All Other Areas.....   |       | 1,045,190 | 3,305             | 3,454.8                          | 27.46                      | 251            | 262.8                         | 22.88                      |
| Non-Resident Taxpayers.....  |       | 20,280    | 2,725             | 55.3                             | 0.44                       | 329            | 6.7                           | 0.58                       |
| Grand Total.....   |       | 3,558,650 | \$ 3,535          | \$12,581.6                       | 100.00%                    | \$ 323         | \$ 1,148.8                    | 100.00%                    |

NOTE: For further information see Section II, page 41.

\*Includes West Vancouver.



## Statistics of General Interest

### Active Taxable Companies Reporting a Profit by Industrial Division — 1955

| INDUSTRIAL DIVISION                         | NUMBER | CURRENT YEAR PROFIT |                               |                         | TAX<br>(Including Old Age Security Tax) |                            |                         |
|---|--------|---------------------|-------------------------------|-------------------------|---|----------------------------|-------------------------|
|   |        | Average Profit      | Total Profit<br>(In Millions) | Per Cent of Grand Total | Average Tax                             | Total Tax<br>(In Millions) | Per Cent of Grand Total |
| Agriculture, Forestry and Fishing...        | 774    | \$ 25,570           | \$ 19.8                       | 0.68%                   | \$ 8,853                                | \$ 6.9                     | 0.58%                   |
| Mining.....                                 | 551    | 406,938             | 224.2                         | 7.73                    | 176,530                                 | 97.3                       | 8.25                    |
| Manufacturing.....                          | 10,149 | 151,345             | 1,536.0                       | 52.93                   | 64,509                                  | 654.7                      | 55.48                   |
| Construction.....                           | 3,909  | 25,039              | 97.9                          | 3.37                    | 8,290                                   | 32.4                       | 2.75                    |
| Transportation.....                         | 1,981  | 101,045             | 200.2                         | 6.90                    | 41,894                                  | 83.0                       | 7.03                    |
| Public Utilities.....                       | 149    | 369,289             | 55.0                          | 1.90                    | 152,537                                 | 22.7                       | 1.93                    |
| Wholesale Trade.....                        | 7,103  | 31,254              | 222.0                         | 7.65                    | 11,192                                  | 79.5                       | 6.74                    |
| Retail Trade.....                           | 7,403  | 23,678              | 175.3                         | 6.04                    | 10,208                                  | 65.4                       | 5.54                    |
| Finance.....                                | 6,032  | 50,823              | 306.6                         | 10.56                   | 19,353                                  | 116.7                      | 9.89                    |
| Service.....                                | 3,813  | 17,018              | 64.9                          | 2.24                    | 5,608                                   | 21.4                       | 1.81                    |
| Total.....                                  | 41,864 | \$ 69,318           | \$ 2,901.9                    | 100.00%                 | \$ 28,186                               | \$ 1,180.0                 | 100.00%                 |
| Manufacturing Sub-Divided as follows:       |        |                     |                               |                         |   |                            |                         |
| Foods and Beverages.....                    | 1,249  | \$ 162,749          | \$ 203.3                      | 7.01%                   | \$ 70,786                               | \$ 88.4                    | 7.49%                   |
| Tobacco Products.....                       | 18     | 1,651,056           | 29.7                          | 1.02                    | 671,444                                 | 12.1                       | 1.03                    |
| Rubber Products.....                        | 43     | 653,116             | 28.1                          | 0.97                    | 293,558                                 | 12.6                       | 1.07                    |
| Leather Products.....                       | 291    | 29,969              | 8.7                           | 0.30                    | 10,069                                  | 2.9                        | 0.25                    |
| Textile Products.....                       | 349    | 84,481              | 29.5                          | 1.02                    | 31,547                                  | 11.0                       | 0.93                    |
| Clothing.....                               | 1,221  | 16,945              | 20.7                          | 0.71                    | 4,849                                   | 5.9                        | 0.50                    |
| Wood Products.....                          | 1,397  | 86,400              | 120.7                         | 4.16                    | 36,417                                  | 50.9                       | 4.31                    |
| Paper Products.....                         | 287    | 967,355             | 277.6                         | 9.57                    | 417,850                                 | 120.0                      | 10.17                   |
| Printing and Publishing.....                | 980    | 47,735              | 46.8                          | 1.61                    | 19,395                                  | 19.0                       | 1.61                    |
| Iron and Steel Products.....                | 1,528  | 144,123             | 220.2                         | 7.59                    | 61,623                                  | 94.2                       | 7.98                    |
| Transportation Equipment.....               | 587    | 226,545             | 133.0                         | 4.58                    | 100,035                                 | 58.7                       | 4.97                    |
| Non-Ferrous Metal Products.....             | 324    | 137,877             | 44.7                          | 1.54                    | 57,219                                  | 18.5                       | 1.57                    |
| Electrical Equipment.....                   | 278    | 256,619             | 71.3                          | 2.46                    | 111,417                                 | 31.0                       | 2.63                    |
| Non-Metallic Mineral Products.....          | 380    | 175,076             | 66.5                          | 2.29                    | 75,442                                  | 28.7                       | 2.43                    |
| Petroleum and Coal Products.....            | 41     | 3,041,463           | 124.7                         | 4.30                    | 1,373,171                               | 56.3                       | 4.77                    |
| Chemical Products.....                      | 622    | 147,267             | 91.6                          | 3.15                    | 60,129                                  | 37.4                       | 3.17                    |
| Miscellaneous Manufacturing Industries..... | 554    | 34,204              | 18.9                          | 0.65                    | 12,778                                  | 7.1                        | 0.60                    |
| Total Manufacturing.....                    | 10,149 | \$ 151,345          | \$ 1,536.0                    | 52.93%                  | \$ 64,509                               | \$ 654.7                   | 55.48%                  |

NOTE: For further information see Section III, page 83.



**SECTION I**  
**COLLECTION STATISTICS**



## COLLECTIONS OF THE TAXATION DIVISION OF THE DEPARTMENT OF NATIONAL REVENUE

**Table 1—Annual Collections and Costs**—The Taxation Division of the Department of National Revenue administers two Acts of the Government of Canada, namely:

The "Income Tax Act",

"The Dominion Succession Duty Act" enacted 1941.

The Income War Tax Act originally enacted in 1917 was replaced by the Income Tax Act enacted in 1948. This Act was revised and re-enacted, effective for the 1953 and subsequent taxation years. During the war of 1914-1918 there was also enacted the "Business Profits War Tax Act", the administration of which was eventually merged with the Income War Tax Act Administration. Shortly after the outbreak of war in 1939, the Excess Profits Tax Act was enacted. This Act remained in effect for partnerships until December 31, 1946, and for corporations until December 31, 1947. In Table 1, the collections under the "Business Profits War Tax Act" and "The Excess Profits Tax Act" are shown in the same column but are so separated in time as to be clearly distinguishable.

The cost of collecting the total annual revenues is also shown in Table 1. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

**Table 2—Collections 1956-57 Fiscal Year**—The Income Tax Act levies several different taxes on income, and these, together with collections under the Dominion Succession Duty Act are shown by District Taxation Offices for the 1956-57 fiscal year. Refunds of taxes are deducted from collections. Collections are reported separately for the first time for the Penticton District Taxation Office, which was created by the transfer of the counties of Yale and Kootenay from the Vancouver District Taxation Office. Collections cover the period from February 21, 1957, when this office opened, to the end of the fiscal year. A brief description of the various taxes levied follows:

**GENERAL INCOME TAX ON INDIVIDUALS**—Under Section 2 of the Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 32 of the Act. The detailed rates for the 1955 taxation year are given in Section II of this report, page 26. The collections under this heading have been subdivided to show the amounts collected by direct payments and amounts collected by deductions at the source.

Amounts shown as direct payments include collections of Gift Tax. Gift Tax is levied under Part IV of the Act at rates ranging from 10% to 28%.

**GENERAL INCOME TAX ON CORPORATIONS**—This is levied under Section 2 of the Act at rates set forth in Section 39. The detailed rates for the 1955 taxation year are given in Section III of this report, page 77. No corporation tax collections were made by Whitehorse District Office during the fiscal year 1956-57, these collections being diverted to the Edmonton District Office.

**OLD AGE SECURITY TAX**—Under Section 10 of the Old Age Security Act, a tax of 2% of taxable income, or sixty dollars whichever was the lesser was levied on individuals for 1956, and 2% on the taxable income of corporations other than non-resident-owned investment corporations. In these tables, collections of Old Age Security Tax are included with income tax.

**TAX ON UNDISTRIBUTED INCOME**—This is levied under Section 105 of the Act. The right to elect to pay tax on the undistributed income on hand originally granted in 1945 to private companies was extended in 1951 to other corporations. The rate in effect in 1956 was 15%. For the fiscal year 1957, collections of this tax are included with the General Income Tax on Corporations.

**NON-RESIDENT TAX**—Under Section 106 of the Act taxes at rates varying from 5% to 15% in respect of certain types of income from Canada are levied on non-residents of Canada.

**SUCCESSION DUTIES**—Under the Dominion Succession Duty Act all estates with an aggregate net value in excess of \$50,000 are subject to duty at varying rates. The amount of duties collected as shown for Ottawa District includes collections on all foreign estates regardless of the district in which the return was filed. Of this amount, approximately \$6,700,000 is attributed to foreign estates.

**Table 3—Tax Collections by Provinces**—Total collections and those of individual and corporation general income tax, tax on undistributed income, non-resident tax and succession duties for the fiscal years 1951 to 1957 inclusive are shown by Provinces in Table 3. The provincial allocation of collections is based upon the location of the District Office in which the revenue was collected. Edmonton, Ottawa, and Charlottetown are District Offices whose administrative area is not confined to one province.

**Table 4—Subdivision of Collections under the Income Tax Act**—This is an historical table showing the collections of the different taxes under the Income Tax Act since inception.

**TABLE 1**  
**ANNUAL COLLECTIONS AND COSTS OF THE TAXATION DIVISION**  
**Department of National Revenue**

| Fiscal Year<br>Ended<br>March 31 | Income Tax     | Excess Profits<br>Tax | Succession<br>Duties | Total          | Total<br>Annual Cost | Percentage<br>Cost of<br>Collection |
|----------------------------------|----------------|-----------------------|----------------------|----------------|----------------------|-------------------------------------|
|                                  | \$             | \$                    | \$                   | \$             | \$                   | %                                   |
| 1917                             | —              | 12,506,517            | —                    | 12,506,517     | 58,175               | 0.46                                |
| 1918                             | —              | 21,271,084            | —                    | 21,271,084     | 108,197              | 0.51                                |
| 1919                             | 9,349,720      | 32,970,062            | —                    | 42,319,782     | 495,798              | 1.17                                |
| 1920                             | 20,263,740     | 44,145,184            | —                    | 64,408,924     | 1,145,088            | 1.78                                |
| 1921                             | 46,381,824     | 40,841,401            | —                    | 87,223,225     | 1,935,988            | 2.24                                |
| 1922                             | 78,684,355     | 22,815,667            | —                    | 101,500,022    | 2,277,350            | 2.24                                |
| 1923                             | 59,711,538     | 13,031,462            | —                    | 72,743,000     | 2,040,461            | 2.80                                |
| 1924                             | 54,204,028     | 4,752,681             | —                    | 58,956,709     | 1,935,242            | 3.28                                |
| 1925                             | 56,248,043     | 2,704,427             | —                    | 58,952,470     | 1,693,025            | 2.87                                |
| 1926                             | 55,571,962     | 1,173,449             | —                    | 56,745,411     | 1,726,057            | 3.04                                |
| 1927                             | 47,386,309     | 710,102               | —                    | 48,096,411     | 1,719,760            | 3.58                                |
| 1928                             | 56,571,047     | 956,031               | —                    | 57,527,078     | 1,948,077            | 3.39                                |
| 1929                             | 59,422,323     | 455,232               | —                    | 59,877,555     | 2,124,910            | 3.55                                |
| 1930                             | 69,020,726     | 173,300               | —                    | 69,194,026     | 2,138,997            | 3.10                                |
| 1931                             | 71,048,022     | 34,430                | —                    | 71,082,452     | 2,156,439            | 3.03                                |
| 1932                             | 61,254,400     | 3,000                 | —                    | 61,257,400     | 2,131,151            | 3.48                                |
| 1933                             | 62,066,697     | 54                    | —                    | 62,066,751     | 1,964,326            | 3.16                                |
| 1934                             | 61,399,172     | Nil                   | —                    | 61,399,172     | 1,913,894            | 3.12                                |
| 1935                             | 66,808,066     | "                     | —                    | 66,808,066     | 1,969,808            | 2.95                                |
| 1936                             | 82,709,803     | "                     | —                    | 82,709,803     | 2,114,358            | 2.56                                |
| 1937                             | 102,365,242    | "                     | —                    | 102,365,242    | 2,132,280            | 2.08                                |
| 1938                             | 120,365,532    | "                     | —                    | 120,365,532    | 2,254,961            | 1.87                                |
| 1939                             | 142,026,138    | "                     | —                    | 142,026,138    | 2,425,700            | 1.70                                |
| 1940                             | 134,448,566    | "                     | —                    | 134,448,566    | 2,488,268            | 1.85                                |
| 1941                             | 248,143,022    | 23,995,269            | —                    | 272,138,291    | 2,891,438            | 1.06                                |
| 1942                             | 510,243,017    | 135,168,345           | 6,956,574            | 652,367,936    | 3,839,989            | 0.59                                |
| 1943                             | 910,188,672    | 454,580,677           | 13,273,483           | 1,378,042,832  | 5,442,752            | 0.39                                |
| 1944                             | 1,151,757,035  | 468,717,840           | 15,019,831           | 1,635,494,706  | 7,959,762            | 0.49                                |
| 1945                             | 1,072,758,068  | 465,805,356           | 17,250,798           | 1,555,814,222  | 9,926,241            | 0.64                                |
| 1946                             | 937,729,273    | 494,196,483           | 21,447,574           | 1,453,373,330  | 11,796,342           | 0.81                                |
| 1947                             | 963,458,245    | 448,697,443           | 23,576,071           | 1,435,731,759  | 13,734,591           | 0.96                                |
| 1948                             | 1,059,848,357  | 227,030,494           | 30,828,040           | 1,317,706,891  | 19,627,980           | 1.49                                |
| 1949                             | 1,297,999,404  | 44,791,918            | 25,549,777           | 1,368,341,099  | 28,061,931           | 2.05                                |
| 1950                             | 1,272,650,191  | —1,788,387*           | 29,919,780           | 1,300,781,584  | 28,103,621           | 2.16                                |
| 1951                             | 1,513,135,510  | 10,140,910            | 33,599,089           | 1,556,875,509  | 25,174,064           | 1.62                                |
| 1952                             | 2,163,473,408† | 2,364,909             | 38,207,985           | 2,204,046,302  | 21,873,960           | 0.99                                |
| 1953                             | 2,555,890,089† | —                     | 38,070,529           | 2,593,960,618  | 21,810,176           | 0.84                                |
| 1954                             | 2,578,903,505† | —                     | 39,137,594           | 2,618,041,099  | 22,930,768           | 0.88                                |
| 1955                             | 2,412,197,266† | —                     | 44,768,029           | 2,456,965,295  | 25,676,475           | 1.05                                |
| 1956                             | 2,435,331,232† | —                     | 66,607,026           | 2,501,938,258  | 26,095,460           | 1.04                                |
| 1957                             | 2,937,534,495† | —                     | 79,709,196           | 3,017,243,691  | 28,430,698           | 0.94                                |
| Totals                           | 27,538,548,042 | 2,972,245,340         | 523,921,376          | 31,034,714,758 | 346,274,558          | 1.12                                |

\* Debit amount, indicating that refunds were in excess of collections.

† Includes collections of Old Age Security Tax.



**TABLE 2**  
**COLLECTIONS 1956-57 FISCAL YEAR**  
**By Provinces and Taxation Districts**

| Province<br>and<br>District Taxation Office | General Income Tax and Old Age Security Tax |                             |                         |                         |
|---|---|-----------------------------|-------------------------|-------------------------|
|   | Individuals                                 |                             | Total                   | Corporations            |
|   | Direct<br>Payments                          | Tax Deductions<br>at Source |                         |                         |
|   | \$  | \$                          | \$                      | \$                      |
| <b>Newfoundland:</b>                        |   |                             |                         |                         |
| St. John's District .....                   | 4,430,858.84                                | 9,819,369.04                | 14,250,227.88           | 13,652,388.55           |
| <b>Prince Edward Island:</b>                |   |                             |                         |                         |
| Charlottetown District .....                | 775,616.20                                  | 993,712.92                  | 1,769,329.12            | 1,884,970.35            |
| <b>Nova Scotia:</b>                         |   |                             |                         |                         |
| Sydney District .....                       | 1,313,772.61                                | 3,015,263.24                | 4,329,035.85            | 796,934.95              |
| Halifax District .....                      | 7,205,075.04                                | 12,182,833.37               | 19,387,908.41           | 17,595,654.61           |
| Total .....                                 | 8,518,847.65                                | 15,198,096.61               | 23,716,944.26           | 18,392,589.56           |
| <b>New Brunswick:</b>                       |   |                             |                         |                         |
| Saint John District .....                   | 5,621,753.96                                | 13,951,607.88               | 19,573,361.84           | 14,674,906.24           |
| <b>Quebec:</b>                              |   |                             |                         |                         |
| Quebec District .....                       | 15,660,415.99                               | 18,004,635.52               | 33,665,051.51           | 30,702,769.05           |
| Sherbrooke District .....                   | 3,917,618.92                                | 5,460,282.23                | 9,377,901.15            | 4,188,520.85            |
| Montreal District .....                     | 73,464,005.57                               | 213,958,579.01              | 287,422,584.58          | 333,407,185.17          |
| Rouyn District .....                        | 2,136,697.04                                | 2,861,859.11                | 4,998,556.15            | 1,839,849.05            |
| Total .....                                 | 95,178,737.52                               | 240,285,355.87              | 335,464,093.39          | 370,138,324.12          |
| <b>Ontario:</b>                             |   |                             |                         |                         |
| Ottawa District .....                       | 16,245,398.10                               | 88,072,535.23               | 104,317,933.33          | 21,044,203.42           |
| Kingston District .....                     | 3,631,217.75                                | 5,977,550.60                | 9,608,768.35            | 5,997,268.01            |
| Belleville District .....                   | 4,835,871.94                                | 7,020,603.55                | 11,856,475.49           | 6,464,800.11            |
| Toronto District .....                      | 110,093,570.23                              | 276,965,663.66              | 387,059,233.89          | 401,940,144.98          |
| Hamilton District .....                     | 16,877,900.31                               | 48,537,193.44               | 65,415,093.75           | 73,383,244.56           |
| St. Catharines District .....               | 6,758,705.23                                | 22,255,219.23               | 29,013,924.46           | 28,180,529.85           |
| Kitchener District .....                    | 9,230,093.76                                | 17,823,229.03               | 27,053,322.79           | 18,566,799.60           |
| London District .....                       | 14,250,554.48                               | 33,419,500.45               | 47,670,054.93           | 67,086,333.64           |
| Windsor District .....                      | 7,614,172.90                                | 20,962,312.15               | 28,576,485.05           | 31,183,252.16           |
| Sudbury District .....                      | 8,296,469.43                                | 32,097,859.56               | 40,394,328.99           | 15,853,491.18           |
| Fort William District .....                 | 4,030,127.56                                | 12,907,956.31               | 16,938,083.87           | 8,891,448.40            |
| Total .....                                 | 201,864,081.69                              | 566,039,623.21              | 767,903,704.90          | 678,591,515.91          |
| <b>Manitoba:</b>                            |   |                             |                         |                         |
| Winnipeg District .....                     | 16,883,571.94                               | 50,748,119.73               | 67,631,691.67           | 44,650,736.51           |
| <b>Saskatchewan:</b>                        |   |                             |                         |                         |
| Regina District .....                       | 8,691,520.20                                | 12,487,356.70               | 21,178,876.90           | 4,687,316.20            |
| Saskatoon District .....                    | 6,955,684.11                                | 6,646,039.50                | 13,601,723.61           | 2,918,728.22            |
| Total .....                                 | 15,647,204.31                               | 19,133,396.20               | 34,780,600.51           | 7,606,044.42            |
| <b>Alberta:</b>                             |   |                             |                         |                         |
| Calgary District .....                      | 17,422,670.73                               | 32,811,063.58               | 50,233,734.31           | 30,403,585.31           |
| Edmonton District .....                     | 13,080,036.99                               | 32,367,867.96               | 45,447,904.95           | 23,128,896.52           |
| Total .....                                 | 30,502,707.72                               | 65,178,931.54               | 95,681,639.26           | 53,532,481.83           |
| <b>British Columbia:</b>                    |   |                             |                         |                         |
| Penticton District .....                    | 363,883.83                                  | 1,072,055.22                | 1,435,939.05            | 400,156.58              |
| Vancouver District .....                    | 38,857,809.97                               | 99,682,455.33               | 138,540,265.30          | 127,081,791.50          |
| Victoria District .....                     | 7,606,461.10                                | 14,902,525.68               | 22,508,986.78           | 5,031,009.05            |
| Total .....                                 | 46,828,154.90                               | 115,657,036.23              | 162,485,191.13          | 132,512,957.13          |
| <b>Yukon:</b>                               |   |                             |                         |                         |
| Whitehorse District .....                   | 306,357.21                                  | 1,887,303.33                | 2,193,660.54            | —                       |
| <b>Canada .....</b>                         | <b>426,557,891.94</b>                       | <b>1,098,892,552.56</b>     | <b>1,525,450,444.50</b> | <b>1,335,636,914.62</b> |



**TABLE 2—(Concluded)**  
**COLLECTIONS 1956-57 FISCAL YEAR**  
**By Provinces and Taxation Districts**

| Province<br>and<br>District Taxation Office | Non-Resident<br>Tax  | Total Income<br>Tax Act | Dominion<br>Succession<br>Duty Act | Grand<br>Total          |
|---|----------------------|-------------------------|------------------------------------|-------------------------|
| <b>Newfoundland:</b>                        | \$                   | \$                      | \$                                 | \$                      |
| St. John's District.....                    | 445,157.73           | 28,347,774.16           | 582,710.15                         | 28,930,484.31           |
| <b>Prince Edward Island:</b>                |                      |                         |                                    |                         |
| Charlottetown District.....                 | 193,578.70           | 3,847,878.17            | 32,364.08                          | 3,880,242.25            |
| <b>Nova Scotia:</b>                         |                      |                         |                                    |                         |
| Sydney District.....                        | 4,492.11             | 5,130,462.91            | 22,454.84                          | 5,152,917.75            |
| Halifax District.....                       | 349,424.87           | 37,332,987.89           | 2,204,683.74                       | 39,537,671.63           |
| Total.....                                  | 353,916.98           | 42,463,450.80           | 2,227,138.58                       | 44,690,589.38           |
| <b>New Brunswick:</b>                       |                      |                         |                                    |                         |
| Saint John District.....                    | 175,491.83           | 34,423,759.91           | 687,315.19                         | 35,111,075.10           |
| <b>Quebec:</b>                              |                      |                         |                                    |                         |
| Quebec District.....                        | 641,138.85           | 65,008,959.41           | 1,273,458.56                       | 66,282,417.97           |
| Sherbrooke District.....                    | 72,674.04            | 13,639,096.04           | 334,347.61                         | 13,973,443.65           |
| Montreal District.....                      | 23,494,395.87        | 644,324,165.62          | 30,382,499.28                      | 674,706,664.90          |
| Rouyn District.....                         | 3,737.45             | 6,842,142.65            | 19,014.89                          | 6,861,157.54            |
| Total.....                                  | 24,211,946.21        | 729,814,363.72          | 32,009,320.34                      | 761,823,684.06          |
| <b>Ontario:</b>                             |                      |                         |                                    |                         |
| Ottawa District.....                        | 1,476,410.20         | 126,838,546.95          | 7,828,168.91                       | 134,666,715.86          |
| Kingston District.....                      | 357,471.58           | 15,963,507.94           | 378,829.36                         | 16,342,337.30           |
| Belleville District.....                    | 160,938.90           | 18,482,214.50           | 408,115.53                         | 18,890,330.03           |
| Toronto District.....                       | 31,761,819.65        | 820,761,198.52          | 13,928,632.45                      | 834,689,830.97          |
| Hamilton District.....                      | 1,296,212.65         | 140,094,550.96          | 2,134,162.23                       | 142,228,713.19          |
| St. Catharines District.....                | 797,240.17           | 57,991,694.48           | 792,823.70                         | 58,784,518.18           |
| Kitchener District.....                     | 294,966.59           | 45,915,088.98           | 767,518.34                         | 46,682,607.32           |
| London District.....                        | 5,292,678.46         | 120,049,067.03          | 1,873,903.38                       | 121,922,970.41          |
| Windsor District.....                       | 1,589,266.36         | 61,349,003.57           | 305,774.35                         | 61,654,777.92           |
| Sudbury District.....                       | 209,526.24           | 56,457,346.41           | 477,817.78                         | 56,935,164.19           |
| Fort William District.....                  | 168,413.25           | 25,997,945.52           | 196,130.14                         | 26,194,075.66           |
| Total.....                                  | 43,404,944.05        | 1,489,900,164.86        | 29,091,876.17                      | 1,518,992,041.03        |
| <b>Manitoba:</b>                            |                      |                         |                                    |                         |
| Winnipeg District.....                      | 1,999,159.58         | 114,281,587.76          | 2,827,877.24                       | 117,109,465.00          |
| <b>Saskatchewan:</b>                        |                      |                         |                                    |                         |
| Regina District.....                        | 411,450.00           | 26,277,643.10           | 862,210.47                         | 27,139,853.57           |
| Saskatoon District.....                     | 212,102.69           | 16,732,554.52           | 664,535.11                         | 17,397,089.63           |
| Total.....                                  | 623,552.69           | 43,010,197.62           | 1,526,745.58                       | 44,536,943.20           |
| <b>Alberta:</b>                             |                      |                         |                                    |                         |
| Calgary District.....                       | 1,164,870.93         | 81,802,190.55           | 2,085,052.76                       | 83,887,243.31           |
| Edmonton District.....                      | 350,229.83           | 68,927,031.30           | 1,450,055.50                       | 70,377,086.80           |
| Total.....                                  | 1,515,100.76         | 150,729,221.85          | 3,535,108.26                       | 154,264,330.11          |
| <b>British Columbia:</b>                    |                      |                         |                                    |                         |
| Penticton District.....                     | 14,467.46            | 1,850,563.09            | —                                  | 1,850,563.09            |
| Vancouver District.....                     | 3,314,343.74         | 268,936,400.54          | 5,009,649.74                       | 273,946,050.28          |
| Victoria District.....                      | 154,440.51           | 27,694,436.34           | 2,175,061.48                       | 29,869,497.82           |
| Total.....                                  | 3,483,251.71         | 298,481,399.97          | 7,184,711.22                       | 305,666,111.19          |
| <b>Yukon:</b>                               |                      |                         |                                    |                         |
| Whitehorse District.....                    | 41,035.21            | 2,234,695.75            | 4,030.00                           | 2,238,725.75            |
| <b>Canada.....</b>                          | <b>76,447,135.45</b> | <b>2,937,534,494.57</b> | <b>79,709,196.81</b>               | <b>3,017,243,691.38</b> |

**TABLE 3**  
**TAX COLLECTIONS BY PROVINCES**  
**1951 to 1957 Fiscal Years Inclusive**

| Province                                   | Total Tax Collections |               |               |               |               |               |               |
|--|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|  | 1951                  | 1952          | 1953          | 1954          | 1955          | 1956          | 1957          |
|  | \$                    | \$            | \$            | \$            | \$            | \$            | \$            |
| Newfoundland.....                          | 11,088,279            | 19,267,532    | 25,976,056    | 23,667,694    | 24,181,453    | 25,888,317    | 28,930,484    |
| Prince Edward Island.....                  | 2,982,452             | 2,812,260     | 3,305,279     | 3,028,174     | 2,481,615     | 3,130,571     | 3,880,242     |
| Nova Scotia.....                           | 29,486,593            | 35,558,408    | 46,593,471    | 41,164,738    | 37,607,624    | 39,538,043    | 44,690,590    |
| New Brunswick.....                         | 20,305,258            | 31,116,418    | 34,425,033    | 34,334,163    | 28,913,994    | 31,522,822    | 35,111,075    |
| Quebec.....                                | 429,894,266           | 611,157,042   | 698,658,372   | 674,801,460   | 640,141,660   | 627,509,144   | 761,823,684   |
| Ontario.....                               | 740,106,446           | 1,046,968,377 | 1,242,324,676 | 1,297,787,761 | 1,204,268,537 | 1,250,064,363 | 1,518,992,041 |
| Manitoba.....                              | 70,338,444            | 90,710,410    | 111,255,398   | 111,993,299   | 105,345,383   | 104,107,626   | 117,109,465   |
| Saskatchewan.....                          | 31,139,066            | 34,397,747    | 48,015,412    | 58,147,234    | 53,389,567    | 39,398,992    | 44,536,943    |
| Alberta.....                               | 71,411,626            | 91,030,280    | 121,442,870   | 134,548,814   | 122,273,498   | 123,613,896   | 154,264,330   |
| British Columbia.....                      | 149,064,858           | 239,463,705   | 259,708,170   | 236,283,544   | 235,517,736   | 254,611,414   | 305,666,111   |
| Yukon.....                                 | 1,058,101             | 1,564,123     | 2,255,881     | 2,284,218     | 2,844,228     | 2,553,070     | 2,238,726     |
| Head Office.....                           | 120                   | —             | —             | —             | —             | —             | —             |
| Totals.....                                | 1,556,875,509         | 2,204,046,302 | 2,593,960,618 | 2,618,041,099 | 2,456,965,295 | 2,501,938,258 | 3,017,243,691 |
| Individual General Income Tax Collections  |                       |               |               |               |               |               |               |
|  | 1951                  | 1952†         | 1953†         | 1954†         | 1955†         | 1956†         | 1957†         |
|  | \$                    | \$            | \$            | \$            | \$            | \$            | \$            |
| Newfoundland.....                          | 4,206,838             | 7,117,297     | 10,397,984    | 11,681,181    | 12,331,538    | 13,235,430    | 14,250,228    |
| Prince Edward Island.....                  | 1,286,573             | 1,301,985     | 1,658,995     | 1,605,453     | 1,437,912     | 1,634,968     | 1,769,329     |
| Nova Scotia.....                           | 11,929,119            | 16,568,134    | 21,014,883    | 20,514,898    | 20,941,823    | 21,625,133    | 23,716,944    |
| New Brunswick.....                         | 8,849,823             | 13,428,378    | 17,853,732    | 19,541,055    | 16,438,288    | 17,018,342    | 19,573,362    |
| Quebec.....                                | 155,018,683           | 236,480,799   | 286,595,444   | 284,079,810   | 285,873,287   | 264,863,565   | 335,464,093   |
| Ontario.....                               | 309,496,890           | 471,830,842   | 590,773,744   | 623,466,371   | 633,419,353   | 660,209,785   | 767,903,705   |
| Manitoba.....                              | 30,843,644            | 44,303,460    | 57,335,956    | 60,340,154    | 60,897,018    | 60,250,750    | 67,631,692    |
| Saskatchewan.....                          | 23,376,360            | 27,100,165    | 37,450,544    | 46,735,840    | 44,003,728    | 31,067,714    | 34,780,601    |
| Alberta.....                               | 40,895,324            | 54,895,533    | 74,097,267    | 81,027,234    | 79,617,434    | 79,290,513    | 95,681,639    |
| British Columbia.....                      | 65,635,113            | 101,498,857   | 126,196,995   | 127,366,015   | 126,941,030   | 136,834,172   | 162,485,191   |
| Yukon.....                                 | 790,193               | 1,250,870     | 1,900,018     | 1,997,605     | 2,446,423     | 2,069,353     | 2,193,661     |
| Head Office.....                           | 120                   | —             | —             | —             | —             | —             | —             |
| Totals.....                                | 652,328,680           | 975,776,320   | 1,225,275,562 | 1,278,355,616 | 1,284,347,834 | 1,288,099,725 | 1,525,450,445 |
| Corporation General Income Tax Collections |                       |               |               |               |               |               |               |
|  | 1951                  | 1952†         | 1953†         | 1954†         | 1955†         | 1956†         | 1957*         |
|  | \$                    | \$            | \$            | \$            | \$            | \$            | \$            |
| Newfoundland.....                          | 5,356,861             | 11,399,902    | 14,527,565    | 11,291,154    | 11,082,968    | 11,878,035    | 13,652,389    |
| Prince Edward Island.....                  | 1,198,674             | 1,211,070     | 1,256,142     | 1,206,515     | 772,981       | 817,263       | 1,884,970     |
| Nova Scotia.....                           | 12,686,307            | 17,485,610    | 23,309,675    | 18,168,235    | 14,210,351    | 15,157,576    | 18,392,590    |
| New Brunswick.....                         | 9,115,659             | 16,749,437    | 15,340,899    | 13,445,419    | 11,229,964    | 13,279,332    | 14,674,906    |
| Quebec.....                                | 216,842,374           | 344,175,722   | 385,025,260   | 363,686,264   | 325,152,800   | 316,424,090   | 370,138,324   |
| Ontario.....                               | 340,698,955           | 516,686,328   | 599,383,646   | 622,304,424   | 512,159,087   | 521,147,636   | 678,591,516   |
| Manitoba.....                              | 28,602,238            | 41,944,757    | 49,716,197    | 48,053,846    | 40,970,535    | 39,036,596    | 44,650,737    |
| Saskatchewan.....                          | 5,405,249             | 6,316,388     | 9,096,047     | 10,134,919    | 8,041,988     | 6,751,963     | 7,606,044     |
| Alberta.....                               | 22,587,275            | 33,280,467    | 43,687,135    | 49,482,486    | 38,413,983    | 40,168,628    | 53,532,482    |
| British Columbia.....                      | 68,923,315            | 128,616,686   | 124,924,457   | 100,041,335   | 97,793,926    | 107,959,557   | 132,512,957   |
| Yukon.....                                 | 159,828               | 200,835       | 289,771       | 200,712       | 320,343       | 426,097       | —             |
| Head Office.....                           | —                     | —             | —             | —             | —             | —             | —             |
| Totals.....                                | 711,576,735           | 1,118,067,202 | 1,266,556,794 | 1,238,015,309 | 1,060,148,926 | 1,073,046,773 | 1,335,636,915 |

\*Includes collections of Old Age Security Tax and Tax on Undistributed Income.

† Includes collections of Old Age Security Tax.



**TABLE 3—(Concluded)**  
**TAX COLLECTIONS BY PROVINCES**  
**1951 to 1957 Fiscal Years Inclusive**

| Province                     | Tax on Undistributed Income* |            |            |            |            |            |            |
|------------------------------|------------------------------|------------|------------|------------|------------|------------|------------|
|                              | 1951                         | 1952       | 1953       | 1954       | 1955       | 1956       |            |
|                              | \$                           | \$         | \$         | \$         | \$         | \$         |            |
| Newfoundland.....            | 11,175                       | 54,878     | 6,506      | 686        | 81         | —          |            |
| Prince Edward Island.....    | 227,383                      | 125,110    | 73         | 29,218     | 22,511     | 8,100      |            |
| Nova Scotia.....             | 3,009,397                    | 394,197    | 271,028    | 175,622    | 172,400    | 215,526    |            |
| New Brunswick.....           | 1,541,517                    | 199,245    | 153,023    | 123,439    | 166,881    | 194,605    |            |
| Quebec.....                  | 26,597,837                   | 4,624,129  | 1,994,069  | 1,700,339  | 1,344,684  | 2,470,272  |            |
| Ontario.....                 | 35,759,115                   | 5,528,448  | 4,425,485  | 4,429,649  | 2,971,025  | 3,666,125  |            |
| Manitoba.....                | 4,644,090                    | 841,769    | 618,216    | 455,557    | 199,595    | 253,893    |            |
| Saskatchewan.....            | 1,334,487                    | 196,408    | 317,342    | 139,747    | 210,642    | 88,134     |            |
| Alberta.....                 | 4,697,480                    | 867,358    | 645,722    | 1,260,239  | 427,311    | 246,633    |            |
| British Columbia.....        | 9,797,295                    | 1,781,330  | 1,951,892  | 456,793    | 910,526    | 865,757    |            |
| Yukon.....                   | —                            | —          | —          | —          | 11,241     | —          |            |
| Totals.....                  | 87,619,776                   | 14,612,872 | 10,383,356 | 8,771,289  | 6,436,897  | 8,009,045  |            |
| Non-Resident Tax Collections |                              |            |            |            |            |            |            |
|                              | 1951                         | 1952       | 1953       | 1954       | 1955       | 1956       | 1957       |
|                              | \$                           | \$         | \$         | \$         | \$         | \$         | \$         |
| Newfoundland.....            | 1,279,872                    | 434,058    | 739,498    | 471,244    | 524,882    | 465,040    | 445,158    |
| Prince Edward Island.....    | 124,139                      | 108,849    | 266,885    | 114,684    | 138,806    | 112,888    | 193,579    |
| Nova Scotia.....             | 212,760                      | 249,621    | 553,185    | 291,884    | 176,936    | 271,379    | 353,917    |
| New Brunswick.....           | 126,607                      | 150,498    | 130,642    | 126,571    | 125,615    | 132,471    | 175,492    |
| Quebec.....                  | 20,556,406                   | 18,539,833 | 18,272,994 | 18,693,347 | 20,368,781 | 21,987,690 | 24,211,946 |
| Ontario.....                 | 34,146,686                   | 30,151,829 | 28,763,395 | 28,916,485 | 34,847,467 | 37,321,997 | 43,404,944 |
| Manitoba.....                | 2,216,699                    | 2,011,165  | 1,849,103  | 1,634,580  | 1,445,856  | 1,762,768  | 1,999,159  |
| Saskatchewan.....            | 155,295                      | 141,637    | 151,096    | 187,819    | 174,594    | 203,284    | 623,552    |
| Alberta.....                 | 809,110                      | 673,013    | 749,997    | 877,885    | 1,094,988  | 1,017,456  | 1,515,101  |
| British Columbia.....        | 1,927,618                    | 2,470,878  | 2,134,217  | 2,398,864  | 2,318,942  | 2,855,105  | 3,483,252  |
| Yukon.....                   | 55,127                       | 85,633     | 63,365     | 47,928     | 46,742     | 45,611     | 41,035     |
| Totals.....                  | 61,610,319                   | 55,017,014 | 53,674,377 | 53,761,291 | 61,263,609 | 66,175,689 | 76,447,135 |
| Succession Duty Collections  |                              |            |            |            |            |            |            |
|                              | 1951                         | 1952       | 1953       | 1954       | 1955       | 1956       | 1957       |
|                              | \$                           | \$         | \$         | \$         | \$         | \$         | \$         |
| Newfoundland.....            | 232,872                      | 261,396    | 304,502    | 223,429    | 241,983    | 309,811    | 582,710    |
| Prince Edward Island.....    | 79,100                       | 22,058     | 123,184    | 72,304     | 109,405    | 557,351    | 32,364     |
| Nova Scotia.....             | 1,009,428                    | 744,421    | 1,444,701  | 2,014,099  | 2,106,114  | 2,268,429  | 2,227,139  |
| New Brunswick.....           | 988,426                      | 518,153    | 946,737    | 1,097,680  | 953,246    | 898,072    | 687,315    |
| Quebec.....                  | 6,319,126                    | 6,818,068  | 6,770,603  | 6,641,699  | 7,402,108  | 21,763,528 | 32,009,320 |
| Ontario.....                 | 16,455,023                   | 21,402,756 | 18,978,406 | 18,670,833 | 20,871,606 | 27,718,819 | 29,091,876 |
| Manitoba.....                | 3,367,890                    | 1,606,921  | 1,735,926  | 1,509,163  | 1,832,380  | 2,803,619  | 2,827,877  |
| Saskatchewan.....            | 482,042                      | 642,019    | 1,000,383  | 948,909    | 958,615    | 1,287,897  | 1,526,746  |
| Alberta.....                 | 1,839,099                    | 1,252,024  | 2,262,749  | 1,900,970  | 2,719,781  | 2,890,666  | 3,535,108  |
| British Columbia.....        | 2,818,109                    | 4,922,024  | 4,500,610  | 6,020,536  | 7,553,312  | 6,096,824  | 7,184,711  |
| Yukon.....                   | 7,974                        | 18,145     | 2,728      | 37,972     | 19,479     | 12,010     | 4,030      |
| Totals.....                  | 33,599,089                   | 38,207,985 | 38,070,529 | 39,137,594 | 44,768,029 | 66,607,026 | 79,709,196 |

\*Fiscal year 1957 collections included with Corporation General Income Tax Collections.



**TABLE 4**  
**SUBDIVISION OF COLLECTIONS UNDER THE INCOME TAX ACT**  
**(For Fiscal Years Ended March 31)**

| Year   | General Income Tax |                      |                |                | Tax on Undistributed Income | Non-Resident Tax | Total Income Tax |
|--------|--------------------|----------------------|----------------|----------------|-----------------------------|------------------|------------------|
|        | Individuals        |                      |                | Corporations   |                             |                  |                  |
|        | Direct Payments    | Deductions at Source | Total          |                |                             |                  |                  |
|        | \$                 | \$                   | \$             | \$             | \$                          | \$               | \$               |
| 1919   | 7,972,890          | —                    | 7,972,890      | 1,376,830      | —                           | —                | 9,349,720        |
| 1920   | 13,195,314         | —                    | 13,195,314     | 7,068,426      | —                           | —                | 20,263,740       |
| 1921   | 32,532,526         | —                    | 32,532,526     | 13,849,298     | —                           | —                | 46,381,824       |
| 1922   | 39,820,597         | —                    | 39,820,597     | 38,863,758     | —                           | —                | 78,684,355       |
| 1923   | 31,689,393         | —                    | 31,689,393     | 28,022,145     | —                           | —                | 59,711,538       |
| 1924   | 25,657,335         | —                    | 25,657,335     | 28,546,693     | —                           | —                | 54,204,028       |
| 1925   | 25,156,768         | —                    | 25,156,768     | 31,091,275     | —                           | —                | 56,248,043       |
| 1926   | 23,849,475         | —                    | 23,849,475     | 31,722,487     | —                           | —                | 55,571,962       |
| 1927   | 18,043,261         | —                    | 18,043,261     | 29,343,048     | —                           | —                | 47,386,309       |
| 1928   | 23,222,891         | —                    | 23,222,891     | 33,348,156     | —                           | —                | 56,571,047       |
| 1929   | 24,793,449         | —                    | 24,793,449     | 34,628,874     | —                           | —                | 59,422,323       |
| 1930   | 27,237,502         | —                    | 27,237,502     | 41,783,224     | —                           | —                | 69,020,726       |
| 1931   | 26,624,181         | —                    | 26,624,181     | 44,423,841     | —                           | —                | 71,048,022       |
| 1932   | 24,772,846         | —                    | 24,772,846     | 36,481,554     | —                           | —                | 61,254,400       |
| 1933   | 25,959,466         | —                    | 25,959,466     | 36,107,231     | —                           | —                | 62,066,697       |
| 1934   | 29,183,715         | —                    | 29,183,715     | 27,385,822     | —                           | 4,829,635        | 61,399,172       |
| 1935   | 25,201,392         | —                    | 25,201,392     | 35,790,239     | —                           | 5,816,435        | 66,808,066       |
| 1936   | 32,983,231         | —                    | 32,983,231     | 42,518,971     | —                           | 7,207,601        | 82,709,803       |
| 1937   | 35,442,385         | —                    | 35,442,385     | 58,012,843     | —                           | 8,910,014        | 102,365,242      |
| 1938   | 40,444,839         | —                    | 40,444,839     | 69,768,605     | —                           | 10,152,088       | 120,365,532      |
| 1939   | 46,937,205         | —                    | 46,937,205     | 85,185,887     | —                           | 9,903,046        | 142,026,138      |
| 1940   | 45,406,932         | —                    | 45,406,932     | 77,920,002     | —                           | 11,121,632       | 134,448,566      |
| 1941   | 75,863,078         | 27,672,018           | 103,535,096 *  | 131,565,710    | —                           | 13,042,216       | 248,143,022      |
| 1942   | 189,501,796        | 106,636,747          | 296,138,543 *  | 185,835,699    | —                           | 28,268,775       | 510,243,017      |
| 1943   | 240,121,340        | 294,016,812          | 534,138,152 *  | 347,969,723    | —                           | 28,080,797       | 910,188,672      |
| 1944   | 244,427,524        | 569,007,604          | 813,435,128    | 311,378,714    | —                           | 26,943,193       | 1,151,757,035    |
| 1945   | 288,009,532        | 479,745,550          | 767,755,082    | 276,403,849    | —                           | 28,599,137       | 1,072,758,068    |
| 1946   | 280,707,540        | 410,878,574          | 691,586,114    | 217,833,540    | —                           | 28,309,619       | 937,729,273      |
| 1947   | 277,475,819        | 417,054,327          | 694,530,146    | 196,819,253    | 41,972,700                  | 30,136,146       | 963,458,245      |
| 1948   | 303,966,043        | 355,862,172          | 659,828,215    | 351,535,006    | 12,596,108                  | 35,889,028       | 1,059,848,357    |
| 1949   | 333,996,154        | 428,567,362          | 762,563,516    | 488,549,610    | 3,440,514                   | 43,445,764       | 1,297,999,404    |
| 1950   | 342,849,594        | 279,132,619          | 621,982,213    | 602,072,622    | 1,120,510                   | 47,474,846       | 1,272,650,191    |
| 1951   | 315,964,267        | 336,364,413          | 652,328,680    | 711,576,735    | 87,619,776                  | 61,610,319       | 1,513,135,510    |
| 1952   | 363,176,133        | 612,600,187          | 975,776,320    | 1,118,067,202  | 14,612,872                  | 55,017,014       | 2,163,473,408†   |
| 1953   | 401,362,741        | 823,912,821          | 1,225,275,562  | 1,266,556,794  | 10,383,356                  | 53,674,377       | 2,555,890,089†   |
| 1954   | 420,307,022        | 858,048,594          | 1,278,355,616  | 1,238,015,309  | 8,771,289                   | 53,761,291       | 2,578,903,505†   |
| 1955   | 409,073,440        | 875,274,394          | 1,284,347,834  | 1,060,148,926  | 6,436,897                   | 61,263,609       | 2,412,197,266†   |
| 1956   | 375,578,911        | 912,520,814          | 1,288,099,725  | 1,073,046,773  | 8,009,045                   | 66,175,689       | 2,435,331,232†   |
| 1957   | 426,557,892        | 1,098,892,553        | 1,525,450,445  | 1,335,636,915  | — **                        | 76,447,135       | 2,937,534,495†   |
| Totals | 5,915,066,419      | 8,886,187,561        | 14,801,253,980 | 11,746,251,589 | 194,963,067                 | 796,079,406      | 27,538,548,042   |

\* Includes National Defence Tax imposed under Section 91 of the Income War Tax Act.

† Includes collections of Old Age Security Tax.

\*\* Included with General Income Tax Corporations.

**SECTION II**  
**INDIVIDUAL INCOME TAX STATISTICS**





## BASIC INFORMATION AND DEFINITIONS

**Statistical Sample and Coverage**—This section presents in Tables 1 to 10 an analysis of the tax returns filed by individuals for the 1955 taxation year. The statistics have been compiled from a 10% sample of such returns. All returns filed in the normal filing period are sampled on this basis but approximately 150,000 late-filed returns are omitted in order to make these data available at an early date. The statistical coverage therefore falls short of being complete by a margin of approximately 3%. The sampling technique greatly speeds up the analysis of the large volume of returns and is believed to be accurate in overall results and in the larger groups. In very small groups considerable distortion may result and less reliance can be placed on the resulting figures. For this reason, where the results of the sampling indicate that there are less than 100 taxpayers in a particular group, the figures are not shown but are replaced by an asterisk which indicates that the group was too small to be satisfactorily sampled.

Armed services employees whose income consists largely of service pay and allowances are not required to file returns, due to the fact that their tax is deducted in full at the source, and hence are excluded from these statistics.

**Source of Information**—Information is extracted from T1 returns by statistical units in the various district offices and entered on mark sensing document cards in accordance with a manual of instructions. Statistics are extracted from returns subsequent to their assessment and are thus on an assessed basis. These cards are forwarded to Head Office where they are processed and the final statistics compiled. The source of all statistical items is given below.

All forms referred to are for the 1955 taxation year. Two types of individual tax return forms were in use. The T1 Short Form was used by individuals whose earned income of any amount was solely from salary, wages or pension and whose investment income, if any, was not over \$2,400. The T1 General was the form prescribed for use by all other individuals including the following: those whose earned income was not derived solely from salary, wages or pension, individuals in business as proprietors or partners, farmers, fishermen, those receiving professional fees, commissions or rents, individuals with investment income in excess of \$2,400 and those claiming foreign tax credits or capital cost allowance.

**Number of Returns**—(Item 1). This refers to the combined number of T1 General and T1 Short Form returns filed in District Offices for the taxation or calendar year 1955. Final date for filing without penalty was April 30, 1956. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when the taxpayer's total income less allowable exemptions and deductions is sufficient for a tax to be assessed thereon; otherwise a return is "non-taxable."

**Wages and Salaries**—(Item 2). The amount reported under this heading is the wage or salary income

together with the value of free board and lodging and tips and gratuities, if any. Taxable pension income is also included. The required information is shown under "Salaries, Wages, Allowances, Bonus, Pension" on page 3 of the T1 Short Form and on page 2 of the T1 General under "Summary of Income". The figure shown is the income before any pension plan contributions have been deducted.

**Business Income**—(Item 3). The source of information is page 4 of the T1 General. The figure is net except in Table 10 where the gross is also shown.

**Professional Income**—(Item 4). This has been extracted from page 4 of the T1 General. Gross professional income is broadly defined as income or fees received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified under Item 2—"Wages and Salaries". The main sources of professional income may be ascertained by examination of the professional occupations in Table 3.

**Commission Income**—(Item 5). The information for this item has been taken from page 4 of the T1 General. Commission income is shown on a net basis except in Table 10 where gross commission is also shown. From commission income, as defined here, the salesman may deduct travelling expenses incurred in earning the income. Sales representatives or agents who occupy their own business quarters, charge clerical expenses or any expenses other than their own travelling, are classified as business proprietors and the resulting net income is classed as "Business Income".

**Farm or Fishing Income**—(Item 6). The net farm or fishing income is found on page 4 of the T1 General. Gross farm or fishing income is shown in Table 10.

**Old Age Pension Income**—(Item 7). This item has been compiled from the amounts declared as "Old Age Security Pension" on page 3 of the T1 Short Form and on page 2 of the T1 General.

**Other Earned Income**—(Item 8). This includes any other types of earned income not elsewhere classified such as royalties in respect of a work or invention of which the taxpayer is the author or inventor, and directors', executors' and miscellaneous fees. These are found mainly on Page 2 of the T1 General under the sub-heading "All Other Sources" under Summary of Income.

**Earned Income**—(Item 9), and **Investment Income**—(Item 17). Earned income as defined in section 32 of the Income Tax Act is reflected in Item 9, with the exception of rental income from real property which from the economic point of view is here classified under the heading "Investment Income" together with all remaining sources of income—Item 17.

**Dividends**—(Item 10). The dividends have been compiled from the amounts declared as dividends under the heading of Investment Income on page 3 of both the T1 Short and the T1 General after deducting carrying charges and depletion, if any. Oil royalties are treated as dividends; non-taxable dividends are not included.

**Bond and Bank Interest**—(Item 11). This item represents amounts specified as bond interest or bank interest under the heading of Investment Income on page 3 of both the T1 General and the T1 Short. Interest entered under Investment Income on page 3 of the T1 Short is entered under this heading unless otherwise specified. "Interest on mortgages, notes and other securities" is treated as mortgage interest.

**Net Rental Income**—(Item 12). Net income from real estate rentals is reported on page 4 of the T1 General.

**Mortgage Interest**—(Item 13). Mortgage interest is reported on Page 3 of the T1 General as Investment Income under the sub-heading "Other Interest". Amounts specified as mortgage interest under Investment Income on page 3 of the T1 Short are included.

**Annuity Income**—(Item 14). Only the taxable annuity income as specified under Investment Income on page 3 of the T1 General is tabulated. Some annuity contracts are wholly tax exempt and others are taxable on the interest element only. Amounts identified as annuity income under Investment Income on page 3 of the T1 Short are included.

**Estate Income**—(Item 15). Income from estates or trust funds, whether paid or accrued, is reported as Investment Income on page 3 of both the T1 Short and the T1 General.

**Other Investment Income**—(Item 16). This includes all amounts declared under the sub-heading "All Other Investment Income" under Investment Income on page 3 of the T1 General. It embraces all types of taxable investment income not otherwise specified, including income from alimony and all royalties other than the types specified in Items 8 and 10 above.

**Personal Exemptions**—(Item 19). This information is taken from the amounts shown under the appropriate headings on page 3 of the T1 Short and page 2 of the T1 General. It includes the marital exemption, exemption for dependants and exemption claimed on account of age.

**Pension Fund Deductions**—(Item 20). The amount deducted from wages and salaries in respect of contributions to an approved superannuation or pension fund is shown under this heading. The totals are made up of the amounts specified as "Approved Pension Plan Contributions" on page 3 of the T1 Short and on page 2 of the T1 General.

**Union Dues**—(Item 21). This item has been compiled from the amounts claimed as allowable union, professional or like dues on page 3 of the T1 Short and on page 2 of the T1 General.

**Donations**—(Item 22). Charitable donations to a maximum of 10% of net income are an allowable deduction from net income if the claim is supported with receipts. The amount specified as "Charitable Donations" on page 2 of the T1 General and on page 3 of the T1 Short provides this information.

**Medical Expenses**—(Item 23). The Act permits a deduction from income in respect of "unusual" medical expenses which are defined as expenses in excess of 3% of income. Thus only the amount of expenses which exceeds 3% of income is tabulated. The maximum allowable deduction for medical expenses is \$1,500 for single persons and \$2,000 for married persons, plus \$500 for each dependant up to a total of \$2,000 for such dependants. The amounts of these deductions are obtained from the calculation of deductible medical expenses on page 2 of the T1 General and page 3 of the T1 Short.

**Other Deductions**—(Item 24). This item includes alimony and separation allowance paid out, business losses sustained in prior years, and other deductions including "away-from-home" expenses of those employed in transportation industries. These deductions are specified on page 3 of the T1 Short and on page 2 of the T1 General.

**Net Taxable Income Assessed**—(Item 26). This is the amount arrived at after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income.

**Tax Payable**—(Item 27). This figure is the "Tax Payable" as computed on page 2 of the T1 General and page 3 of the T1 Short including the Old Age Security Tax and, where applicable, the 4% surtax on investment income in excess of \$2,400. Provincial and foreign tax credits and credits for 20% of net dividends from taxable Canadian corporations have been deducted where applicable.



## NOTES ON THE SEPARATE TABLES

**Table 1—A General Statement by Provinces**—The most significant of the income and income tax statistics are combined into a short statement in Table 1. The taxable and non-taxable figures are shown on both a separate and consolidated basis. This and Table 10 are the only tables in which the taxable and non-taxable data are merged. The allocation of returns by provinces in this table and all other provincial tables in this Section is on the basis of the taxpayer's address without regard to the District Office in which the return was filed. An exception is the Old Age Security Tax which is here allocated on the basis of the province in which the return was filed. The amount of the Old Age Security Tax has been calculated and deducted from the Total Tax to arrive at the Income Tax Payable, but the Old Age Security Tax applicable to non-residents is included in the provincial totals. In the 1958 edition of this book both the Income Tax and Old Age Security Tax will be distributed between provinces on the basis of residence, with the amounts attributable to non-residents segregated.

**Table 2—All Canada by Income Classes**—In this table all returns are classified according to the size of the total income assessed. It will be noted that some returns are classified as taxable even though the income is below the minimum taxable level of \$1,000 for individuals. This seeming anomaly may arise in one of two ways. Returns filed by trustees of estates or those acting in a fiduciary capacity and returns filed by non-residents of Canada in respect of income from Canada are entitled to no personal exemption and are, consequently, taxable upon any positive amount of income. Secondly, where an individual was resident in Canada for only a portion of the taxation year he is taxed upon the income earned during his period of residence in Canada with deductions pro-rated according to the same period.

**Table 3—All Canada by Occupational Classes**—The classification of individual taxpayers by occupation is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed. Thus, a doctor or lawyer working on a salary basis is classed as an employee while only those engaged in practice for profit are listed in their professional capacity. The classification "Other Professionals" includes optometrists, osteopaths, chiropractors, entertainers, veterinarians, authors, tax consultants, investment counsellors. The large employee class has been subdivided according to whether the taxpayer is employed by a farmer, business, institution or government body. Employees of educational institutions include only teachers or professors. Employees of private individuals are included under the classification "All Other Employees". Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross.

**Table 4—All Canada by Locality and Income**—In Table 4 all taxpayers are classified according to the address given in their tax return. Cities are defined

as metropolitan areas and include those adjacent suburbs which are considered part of the metropolitan area. West Vancouver is an exception to the general rule, as it is segregated from the Vancouver metropolitan area. Coding limitations prevented the gathering of data for every city in Canada, but a number of cities in each province were covered. Where taxpayers reside outside the specifically covered localities, or where a specified locality has less than 4,000 taxpayers, they have been shown under "All Other Areas" within the province concerned. An income breakdown appears immediately below the other data for each locality shown in this table. Taxpayers in the North West Territories are included in the Alberta figures with "All Other Areas".

**Table 5—All Taxpayers by County and Locality**—In this table the number of taxpayers and amounts of income and tax are shown for each county or census division and for each locality which was separately tabulated regardless of the number of taxpayers. Where a tabulated locality lies within the borders of a county or census division, the figures shown for the county or census division include both the taxpayers resident in the locality and the taxpayers resident outside the locality but within the county or census division. Information regarding the locality is shown in italics immediately beneath the figure for the county or census division.

**Table 6—All Taxpayers by Income, Marital Status and Dependants**—This table provides a distribution by income of all taxpayers according to marital status for tax purposes and number of dependants. All dependants are included in this tabulation. Returns filed by estates or by persons acting in a fiduciary capacity have been classified as single with no dependants. It will be noted that a number of persons whose incomes are less than the amount of the exemptions for married persons are taxed as married. These are persons whose spouses received income in excess of \$250 but less than \$1,000.

**Table 7—Provinces by Income Classes**—In this table the taxpayers for each province have been distributed by income classes. Taxpayers in the North West Territories are included in the Alberta figures; taxpayers resident in Yukon Territory are grouped with those in British Columbia.

**Table 8—Provinces by Occupational Classes**—The taxpayers for each province are distributed by occupational classes in this table. The occupational classification is as described under Table 3.

**Table 9—Occupational Classes by Income**—This table shows the distribution of taxpayers within each occupational class by \$500 levels of income up to \$5,000; by \$1,000 levels from \$5,000 to \$10,000; then one group each for persons receiving from \$10,000 to \$15,000, and for persons receiving over \$15,000.

**Table 10—Analysis of Gross Income—Canada and Provinces**—This table is presented to show the amount of gross income reported by taxpayers and to show its relation to the net income reported in the tax returns.



In some instances the gross income was not obtainable by the statistical clerks, but in each such case the net was extracted and identified as a "net" for which the corresponding gross was not available. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance deducted from gross incomes before arriving at net incomes and the

amount of capital expenditures during the year have been estimated and shown for each province. Both taxable and non-taxable returns are included.

**Historical Table 1**—Yearly Record of all Taxpayers—This table presents overall annual statistics for the taxation years 1941 to 1955 inclusive, together with figures of personal income as published by the Dominion Bureau of Statistics.

**Historical Table 2**—All Taxpayers by Income Classes—In this table all taxpayers are distributed by income classes for the taxation years 1941 to 1955 inclusive.

## THE 1955 TAX STRUCTURE

The percentage rate schedule for the 1955 taxation year was slightly lower than that in effect for the 1954 taxation year, with no change in the rate of Old Age Security Tax.

The exemptions from income in respect of marital status and dependants remained the same as in effect the previous year. These are outlined below, followed by the table of rates on income in excess of personal exemptions.

Persons taxed as single—\$1,000.

Persons taxed as married—\$2,000. This exemption was reduced by the amount by which the income of the spouse exceeded \$250 until the spouse's income exceeded \$1,000 at which point both married person and spouse become taxable as single.

Additional exemption for persons 65 years of age and over—\$500.

Children eligible for family allowances—\$150.  
Children not eligible for family allowances—\$400.

Other dependants—the amount spent in support up to a maximum of \$150 or \$400, depending upon the family allowance status of the dependant.

### Rates of Tax—1955 (Including Old Age Security Tax)

| Taxable<br>Income | Tax              |              |          |
|-------------------|------------------|--------------|----------|
| \$ 1,000 or less  | 16%              |              |          |
| 1,000             | \$ 160 plus 18%  | on next      | \$ 1,000 |
| 2,000             | 340 plus 20%     | on next      | 1,000    |
| 3,000             | 540 plus 18%(1)  | on next      | 1,000    |
| 4,000             | 720 plus 21%     | on next      | 2,000    |
| 6,000             | 1,140 plus 25%   | on next      | 2,000    |
| 8,000             | 1,640 plus 29%   | on next      | 2,000    |
| 10,000            | 2,220 plus 34%   | on next      | 2,000    |
| 12,000            | 2,900 plus 39%   | on next      | 3,000    |
| 15,000            | 4,070 plus 44%   | on next      | 10,000   |
| 25,000            | 8,470 plus 49%   | on next      | 15,000   |
| 40,000            | 15,820 plus 54%  | on next      | 20,000   |
| 60,000            | 26,620 plus 59%  | on next      | 30,000   |
| 90,000            | 44,320 plus 64%  | on next      | 35,000   |
| 125,000           | 66,720 plus 69%  | on next      | 100,000  |
| 225,000           | 135,720 plus 74% | on next      | 175,000  |
| 400,000           | 265,220 plus 79% | on remainder |          |

A surtax of 4% is levied on investment income in excess of \$2,400 or of the amount of personal exemptions, whichever is the greater.

- (1) The 2% drop in tax rate is explained by the fact that the 2% Old Age Security Tax reaches its maximum of \$60 at this point

**TABLE 1**  
**1955 TAXATION YEAR — CANADA AND PROVINCES**  
**General Statement of All Returns Tabulated**

(All money figures in thousands of dollars)

| Province                       | Number of Returns | Earned Income | Investment Income | Total Income | Total Exemptions and Deductions Claimed | Taxable Income        | Total Tax Payable | Income Tax Payable | Old Age Security Tax Payable |
|--------------------------------|-------------------|---------------|-------------------|--------------|---|-----------------------|-------------------|--------------------|------------------------------|
| <b>TAXABLE RETURNS</b>         |                   |               |                   |              |   |                       |                   |                    |                              |
| Newfoundland . . . . .         | 44,880            | \$ 143,204    | \$ 2,904          | \$ 146,108   | \$ 85,520                               | \$ 60,588             | \$ 10,886         | \$ 9,871           | \$ 1,015                     |
| Prince Edward Island . . . . . | 7,290             | 20,703        | 1,089             | 21,792       | 13,210                                  | 8,582                 | 1,521             | 1,377              | 144                          |
| Nova Scotia . . . . .          | 103,880           | 316,879       | 15,949            | 332,828      | 196,064                                 | 136,764               | 24,384            | 22,148             | 2,236                        |
| New Brunswick . . . . .        | 74,200            | 223,589       | 9,916             | 233,505      | 139,281                                 | 94,224                | 16,822            | 15,271             | 1,551                        |
| Quebec . . . . .               | 832,600           | 2,763,306     | 156,412           | 2,919,718    | 1,627,133                               | 1,292,585             | 232,721           | 213,365            | 19,356                       |
| Ontario . . . . .              | 1,542,430         | 5,304,596     | 296,566           | 5,601,162    | 2,738,643                               | 2,862,519             | 551,442           | 506,336            | 45,106                       |
| Manitoba . . . . .             | 174,380           | 562,771       | 22,871            | 585,642      | 315,163                                 | 270,479               | 51,271            | 46,947             | 4,324                        |
| Saskatchewan . . . . .         | 126,110           | 394,360       | 17,196            | 411,556      | 223,769                                 | 187,787               | 34,092            | 30,969             | 3,123                        |
| Alberta . . . . .              | 236,610           | 794,662       | 34,335            | 828,997      | 413,815                                 | 415,182               | 80,368            | 73,775             | 6,593                        |
| British Columbia . . . . .     | 392,030           | 1,358,800     | 71,451            | 1,430,251    | 697,260                                 | 732,991               | 136,991           | 125,316            | 11,675                       |
| Yukon . . . . .                | 3,960             | 14,597        | 177               | 14,774       | 5,873                                   | 8,901                 | 1,588             | 1,439              | 149                          |
| Non-Residents . . . . .        | 20,280            | 52,069        | 3,196             | 55,265       | 20,934                                  | 34,331                | 6,669             | 6,669*             | *                            |
| Canada . . . . .               | 3,558,650         | 11,949,536    | 632,062           | 12,581,598   | 6,476,665                               | 6,104,933             | 1,148,755         | 1,053,483          | 95,272                       |
| <b>NON-TAXABLE RETURNS</b>     |                   |               |                   |              |   |                       |                   |                    |                              |
| Newfoundland . . . . .         | 34,020            | \$ 41,181     | \$ 317            | \$ 41,498    | \$ 66,976                               | <b>Not Applicable</b> |                   |                    |                              |
| Prince Edward Island . . . . . | 6,580             | 8,444         | 231               | 8,675        | 12,665                                  |                       |                   |                    |                              |
| Nova Scotia . . . . .          | 59,400            | 76,642        | 1,688             | 78,330       | 111,811                                 |                       |                   |                    |                              |
| New Brunswick . . . . .        | 52,890            | 62,853        | 1,513             | 64,366       | 95,972                                  |                       |                   |                    |                              |
| Quebec . . . . .               | 371,100           | 472,616       | 15,946            | 488,562      | 670,173                                 |                       |                   |                    |                              |
| Ontario . . . . .              | 428,530           | 471,902       | 30,022            | 501,924      | 734,080                                 |                       |                   |                    |                              |
| Manitoba . . . . .             | 81,580            | 79,762        | 5,351             | 85,113       | 145,615                                 |                       |                   |                    |                              |
| Saskatchewan . . . . .         | 102,700           | 89,390        | 9,653             | 99,043       | 201,822                                 |                       |                   |                    |                              |
| Alberta . . . . .              | 110,830           | 106,690       | 7,605             | 114,295      | 204,533                                 |                       |                   |                    |                              |
| British Columbia . . . . .     | 111,940           | 121,536       | 10,084            | 131,620      | 194,633                                 |                       |                   |                    |                              |
| Yukon . . . . .                | 800               | 669           | 20                | 689          | 1,134                                   |                       |                   |                    |                              |
| Non-Residents . . . . .        | 4,680             | 2,842         | 104               | 2,946        | 5,912                                   |                       |                   |                    |                              |
| Canada . . . . .               | 1,365,050         | 1,534,527     | 82,534            | 1,617,061    | 2,445,326                               |                       |                   |                    |                              |
| <b>ALL RETURNS</b>             |                   |               |                   |              |   |                       |                   |                    |                              |
| Newfoundland . . . . .         | 78,900            | \$ 184,385    | \$ 3,221          | \$ 187,606   |   | <b>Not Applicable</b> |                   |                    |                              |
| Prince Edward Island . . . . . | 13,870            | 29,147        | 1,320             | 30,467       |   |                       |                   |                    |                              |
| Nova Scotia . . . . .          | 163,280           | 393,521       | 17,637            | 411,158      |   |                       |                   |                    |                              |
| New Brunswick . . . . .        | 127,090           | 286,442       | 11,429            | 297,871      |   |                       |                   |                    |                              |
| Quebec . . . . .               | 1,203,700         | 3,235,922     | 172,358           | 3,408,280    |   |                       |                   |                    |                              |
| Ontario . . . . .              | 1,970,960         | 5,776,498     | 326,588           | 6,103,086    |   |                       |                   |                    |                              |
| Manitoba . . . . .             | 255,960           | 642,533       | 28,222            | 670,755      |   |                       |                   |                    |                              |
| Saskatchewan . . . . .         | 228,810           | 483,750       | 26,849            | 510,599      |   |                       |                   |                    |                              |
| Alberta . . . . .              | 347,440           | 901,352       | 41,940            | 943,292      |   |                       |                   |                    |                              |
| British Columbia . . . . .     | 503,970           | 1,480,336     | 81,535            | 1,561,871    |   |                       |                   |                    |                              |
| Yukon . . . . .                | 4,760             | 15,266        | 197               | 15,463       |   |                       |                   |                    |                              |
| Non-Residents . . . . .        | 24,960            | 54,911        | 3,300             | 58,211       |   |                       |                   |                    |                              |
| Canada . . . . .               | 4,923,700         | 13,484,063    | 714,596           | 14,198,659   |   |                       |                   |                    |                              |

\*See Notes to Table I, Page 25

**TABLE 2**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |  | Under \$1,000 |                |   |                         |                         |                         |                         |
|----|--|---------------|----------------|---|-------------------------|-------------------------|-------------------------|-------------------------|
|    |  | Net<br>Loss   | Under<br>\$100 | \$100<br>under<br>\$200                           | \$200<br>under<br>\$300 | \$300<br>under<br>\$400 | \$400<br>under<br>\$500 | \$500<br>under<br>\$600 |
| 1  | Number of <b>Taxable</b> Returns.....                |               |                |   |                         |                         |                         |                         |
|    | <b>Sources of Income</b>                             |               |                |   |                         |                         |                         |                         |
| 2  | Wages and Salaries.....                              |               |                |   |                         |                         |                         |                         |
| 3  | Business Income.....                                 |               |                |   |                         |                         |                         |                         |
| 4  | Professional Income.....                             |               |                |   |                         |                         |                         |                         |
| 5  | Commission Income.....                               |               |                |   |                         |                         |                         |                         |
| 6  | Farm or Fishing Income.....                          |               |                |   |                         |                         |                         |                         |
| 7  | Old Age Pension Income.....                          |               |                |   |                         |                         |                         |                         |
| 8  | Other Earned Income.....                             |               |                |   |                         |                         |                         |                         |
| 9  | Total-Earned Income Assessed.....                    |               |                |   |                         |                         |                         |                         |
| 10 | Dividends.....                                       |               |                |   |                         |                         |                         |                         |
| 11 | Bond and Bank Interest.....                          |               |                |   |                         |                         |                         |                         |
| 12 | Rental Income.....                                   |               |                |   |                         |                         |                         |                         |
| 13 | Mortgage Interest.....                               |               |                |   |                         |                         |                         |                         |
| 14 | Annuity Income.....                                  |               |                |   |                         |                         |                         |                         |
| 15 | Estate Income.....                                   |               |                |   |                         |                         |                         |                         |
| 16 | Other Investment Income.....                         |               |                |   |                         |                         |                         |                         |
|    |  |               |                | Taxable Status Not Carried Below<br>\$1,000 Level |                         |                         |                         |                         |
| 17 | Total-Investment Income Assessed.....                |               |                |   |                         |                         |                         |                         |
| 18 | <b>Total Income Assessed</b> .....                   |               |                |   |                         |                         |                         |                         |
|    | <b>Exemptions and Deductions Allowed</b>             |               |                |   |                         |                         |                         |                         |
| 19 | Personal Exemptions.....                             |               |                |   |                         |                         |                         |                         |
| 20 | Pension Fund Deductions.....                         |               |                |   |                         |                         |                         |                         |
| 21 | Union Dues.....                                      |               |                |   |                         |                         |                         |                         |
| 22 | Donations.....                                       |               |                |   |                         |                         |                         |                         |
| 23 | Medical Expenses.....                                |               |                |   |                         |                         |                         |                         |
| 24 | Other Deductions.....                                |               |                |   |                         |                         |                         |                         |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... |               |                |   |                         |                         |                         |                         |
| 26 | <b>Net Taxable Income Assessed</b> .....             |               |                |   |                         |                         |                         |                         |
| 27 | <b>Tax Payable</b> .....                             |               |                |   |                         |                         |                         |                         |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 33,650        | 30,200         | 42,710  | 53,940                  | 60,510                  | 66,740                  | 70,310                  |
|    | <b>Sources of Income</b>                             |               |                |   |                         |                         |                         |                         |
| 2  | Wages and Salaries.....                              | \$ 2,993      | \$ 1,404       | \$ 5,603  | \$ 11,712               | \$ 18,007               | \$ 24,979               | \$ 32,146               |
| 3  | Business Income.....                                 | <b>14,252</b> | <b>132</b>     | <b>20</b>   | 125                     | 541                     | 684                     | 1,022                   |
| 4  | Professional Income.....                             | <b>318</b>    | 2              | 7   | 29                      | 41                      | 64                      | 85                      |
| 5  | Commission Income.....                               | <b>23</b>     | 36             | 31  | 42                      | 82                      | 65                      | 136                     |
| 6  | Farm or Fishing Income.....                          | <b>30,099</b> | <b>542</b>     | 42  | 775                     | 1,058                   | 1,564                   | 2,499                   |
| 7  | Old Age Pension Income.....                          | 530           | 150            | 103   | 132                     | 188                     | 1,095                   | 754                     |
| 8  | Other Earned Income.....                             | 237           | 36             | 50  | 9                       | 60                      | 26                      | 87                      |
| 9  | Total-Earned Income Assessed.....                    | <b>40,932</b> | 954            | 5,816   | 12,824                  | 19,977                  | 28,477                  | 36,729                  |
| 10 | Dividends.....                                       | 419           | 23             | 77  | 94                      | 125                     | 232                     | 261                     |
| 11 | Bond and Bank Interest.....                          | 937           | 156            | 236   | 229                     | 363                     | 406                     | 499                     |
| 12 | Rental Income.....                                   | <b>284</b>    | 103            | 167   | 267                     | 303                     | 553                     | 603                     |
| 13 | Mortgage Interest.....                               | 679           | 11             | 51  | 61                      | 75                      | 122                     | 108                     |
| 14 | Annuity Income.....                                  | 25            | —              | 13  | 14                      | 25                      | 10                      | 44                      |
| 15 | Estate Income.....                                   | 116           | 1              | 28  | 35                      | 35                      | 74                      | 61                      |
| 16 | Other Investment Income.....                         | 116           | 7              | 14  | 14                      | 15                      | 24                      | 55                      |
| 17 | Total-Investment Income Assessed.....                | 2,008         | 301            | 586   | 714                     | 941                     | 1,421                   | 1,631                   |
| 18 | <b>Total Income Assessed</b> .....                   | <b>38,924</b> | 1,255          | 6,402   | 13,538                  | 20,918                  | 29,898                  | 38,360                  |
| 19 | Total Exemptions and Deductions Allowed.....         | 65,493        | 40,117         | 49,810  | 62,113                  | 71,959                  | 81,151                  | 85,987                  |

Bold italic figures denote net loss.



**TABLE 2 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**

(All money figures in thousands of dollars)

| Under \$1,000—(Concluded)                         |                         |                         |                           |                            | \$1,000 under \$2,000       |                             |                             |                             |                             |                             |                             |    |  |
|---|-------------------------|-------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----|--|
| \$600<br>under<br>\$700                           | \$700<br>under<br>\$800 | \$800<br>under<br>\$900 | \$900<br>under<br>\$1,000 | Total*<br>under<br>\$1,000 | \$1,000<br>under<br>\$1,100 | \$1,100<br>under<br>\$1,200 | \$1,200<br>under<br>\$1,300 | \$1,300<br>under<br>\$1,400 | \$1,400<br>under<br>\$1,500 | \$1,500<br>under<br>\$1,600 | \$1,600<br>under<br>\$1,700 |    |  |
|   |                         |                         |                           | 25,200                     | 53,180                      | 64,220                      | 70,350                      | 70,890                      | 69,140                      | 74,310                      | 75,450                      | 1  |  |
|   |                         |                         |                           | \$ 13,955                  | \$ 52,833                   | \$ 68,362                   | \$ 81,928                   | \$ 89,606                   | \$ 94,245                   | \$ 106,876                  | \$ 115,209                  | 2  |  |
|   |                         |                         |                           | 9                          | 1,439                       | 2,305                       | 1,970                       | 2,151                       | 2,244                       | 2,914                       | 2,195                       | 3  |  |
|   |                         |                         |                           | 35                         | 196                         | 157                         | 284                         | 349                         | 337                         | 400                         | 484                         | 4  |  |
|   |                         |                         |                           | 37                         | 278                         | 271                         | 336                         | 446                         | 588                         | 466                         | 587                         | 5  |  |
|   |                         |                         |                           | 17                         | 764                         | 836                         | 886                         | 774                         | 480                         | 954                         | 779                         | 6  |  |
|   |                         |                         |                           | 1                          | 5                           | 17                          | 21                          | 24                          | 14                          | 441                         | 930                         | 7  |  |
|   |                         |                         |                           | 7                          | 30                          | 69                          | 60                          | 36                          | 49                          | 86                          | 58                          | 8  |  |
|   |                         |                         |                           | 14,043                     | 55,545                      | 72,017                      | 85,485                      | 93,386                      | 97,957                      | 112,137                     | 120,242                     | 9  |  |
|   |                         |                         |                           | 183                        | 395                         | 421                         | 578                         | 475                         | 608                         | 626                         | 974                         | 10 |  |
|   |                         |                         |                           | 310                        | 295                         | 344                         | 536                         | 461                         | 583                         | 754                         | 952                         | 11 |  |
|   |                         |                         |                           | 661                        | 290                         | 531                         | 480                         | 492                         | 411                         | 642                         | 1,091                       | 12 |  |
|   |                         |                         |                           | 78                         | 88                          | 171                         | 158                         | 243                         | 194                         | 264                         | 327                         | 13 |  |
|   |                         |                         |                           | 1                          | 22                          | 40                          | 44                          | 41                          | 67                          | 86                          | 161                         | 14 |  |
|   |                         |                         |                           | 23                         | 147                         | 162                         | 286                         | 307                         | 220                         | 350                         | 413                         | 15 |  |
|   |                         |                         |                           | 24                         | 65                          | 52                          | 72                          | 78                          | 26                          | 60                          | 62                          | 16 |  |
| Taxable Status Not Carried Below<br>\$1,000 Level |                         |                         |                           |                            |                             |                             |                             |                             |                             |                             |                             |    |  |
|   |                         |                         |                           | 1,280                      | 1,302                       | 1,721                       | 2,154                       | 2,097                       | 2,109                       | 2,782                       | 3,980                       | 17 |  |
|   |                         |                         |                           | 15,323                     | 56,847                      | 73,738                      | 87,639                      | 95,483                      | 100,066                     | 114,919                     | 124,222                     | 18 |  |
|   |                         |                         |                           | 8,977                      | 51,871                      | 63,308                      | 69,647                      | 70,778                      | 69,521                      | 76,104                      | 78,609                      | 19 |  |
|   |                         |                         |                           | 40                         | 68                          | 153                         | 213                         | 286                         | 321                         | 421                         | 515                         | 20 |  |
|   |                         |                         |                           | 15                         | 52                          | 106                         | 149                         | 172                         | 182                         | 221                         | 241                         | 21 |  |
|   |                         |                         |                           | 38                         | 166                         | 1,186                       | 1,706                       | 1,860                       | 2,042                       | 2,276                       | 2,344                       | 22 |  |
|   |                         |                         |                           | 38                         | 70                          | 193                         | 403                         | 563                         | 656                         | 745                         | 896                         | 23 |  |
|   |                         |                         |                           | 254                        | 26                          | 43                          | 86                          | 101                         | 112                         | 194                         | 215                         | 24 |  |
|   |                         |                         |                           | 9,362                      | 52,253                      | 64,989                      | 72,204                      | 73,760                      | 72,834                      | 79,961                      | 82,820                      | 25 |  |
|   |                         |                         |                           | 5,961                      | 4,594                       | 8,749                       | 15,435                      | 21,723                      | 27,232                      | 34,958                      | 41,402                      | 26 |  |
|   |                         |                         |                           | 1,035                      | 725                         | 1,371                       | 2,398                       | 3,376                       | 4,240                       | 5,389                       | 6,406                       | 27 |  |
| 71,990  | 78,880                  | 83,130                  | 97,940                    | 690,000                    | 50,250                      | 35,480                      | 35,740                      | 36,980                      | 38,800                      | 37,790                      | 37,970                      | 1  |  |
| \$38,507  | \$49,135                | \$57,477                | \$74,339                  | \$ 316,301                 | \$ 37,617                   | \$ 26,700                   | \$ 28,988                   | \$ 32,245                   | \$ 36,443                   | \$ 39,770                   | \$ 42,462                   | 2  |  |
| 1,295   | 1,758                   | 2,931                   | 4,825                     | <i>1,223</i>               | 3,328                       | 2,982                       | 3,360                       | 3,255                       | 4,569                       | 4,875                       | 5,741                       | 3  |  |
| 96  | 117                     | 212                     | 380                       | 716                        | 187                         | 126                         | 104                         | 272                         | 289                         | 199                         | 217                         | 4  |  |
| 147   | 212                     | 346                     | 585                       | 1,658                      | 417                         | 281                         | 332                         | 452                         | 477                         | 574                         | 601                         | 5  |  |
| 3,324   | 3,669                   | 4,732                   | 6,771                     | <i>6,205</i>               | 5,264                       | 5,405                       | 6,120                       | 7,271                       | 7,178                       | 7,437                       | 8,261                       | 6  |  |
| 959   | 1,059                   | 1,304                   | 1,550                     | <i>7,824</i>               | 1,570                       | 1,704                       | 1,785                       | 1,986                       | 2,013                       | 1,489                       | 1,338                       | 7  |  |
| 65  | 49                      | 93                      | 203                       | 915                        | 108                         | 155                         | 131                         | 122                         | 126                         | 121                         | 155                         | 8  |  |
| 44,393  | 55,999                  | 67,095                  | 88,653                    | 319,986                    | 48,491                      | 37,353                      | 40,820                      | 45,603                      | 51,095                      | 54,465                      | 58,775                      | 9  |  |
| 303   | 1,001                   | 464                     | 598                       | 3,598                      | 590                         | 412                         | 518                         | 661                         | 770                         | 551                         | 464                         | 10 |  |
| 690   | 744                     | 920                     | 973                       | 6,153                      | 1,002                       | 921                         | 1,065                       | 1,079                       | 1,261                       | 945                         | 908                         | 11 |  |
| 676   | 1,084                   | 1,117                   | 1,600                     | 6,188                      | 1,424                       | 1,319                       | 1,406                       | 1,563                       | 1,850                       | 1,722                       | 1,654                       | 12 |  |
| 273   | 246                     | 335                     | 396                       | 2,357                      | 307                         | 315                         | 305                         | 386                         | 509                         | 423                         | 433                         | 13 |  |
| 31  | 60                      | 55                      | 124                       | 401                        | 118                         | 137                         | 145                         | 109                         | 224                         | 87                          | 47                          | 14 |  |
| 62  | 169                     | 212                     | 279                       | 1,071                      | 174                         | 121                         | 155                         | 202                         | 227                         | 134                         | 82                          | 15 |  |
| 39  | 73                      | 86                      | 119                       | 562                        | 74                          | 96                          | 100                         | 62                          | 137                         | 139                         | 60                          | 16 |  |
| 2,074   | 3,377                   | 3,189                   | 4,089                     | 20,330                     | 3,689                       | 3,321                       | 3,694                       | 4,062                       | 4,978                       | 4,001                       | 3,648                       | 17 |  |
| 46,467  | 59,376                  | 70,284                  | 92,742                    | 340,316                    | 52,180                      | 40,674                      | 44,514                      | 49,665                      | 56,073                      | 58,466                      | 62,423                      | 18 |  |
| 89,094  | 98,536                  | 105,494                 | 123,754                   | 873,508                    | 81,134                      | 68,312                      | 72,756                      | 76,477                      | 81,868                      | 82,415                      | 84,856                      | 19 |  |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.

**TABLE 2 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |  | \$1,000 under \$2,000 (Concluded) |                             |                             |                                       | \$2,000 under \$3,000       |                             |                             |
|----|--|-----------------------------------|-----------------------------|-----------------------------|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|
|    |  | \$1,700<br>under<br>\$1,800       | \$1,800<br>under<br>\$1,900 | \$1,900<br>under<br>\$2,000 | Total*<br>\$1,000<br>under<br>\$2,000 | \$2,000<br>under<br>\$2,100 | \$2,100<br>under<br>\$2,200 | \$2,200<br>under<br>\$2,300 |
| 1  | Number of <b>Taxable</b> Returns.....                | 73,230                            | 78,880                      | 75,640                      | 705,290                               | 81,770                      | 85,880                      | 86,870                      |
|    | <b>Sources of Income</b>                             |                                   |                             |                             |                                       |                             |                             |                             |
| 2  | Wages and Salaries.....                              | \$ 118,671                        | \$ 135,787                  | \$ 137,737                  | \$1,001,253                           | \$ 154,063                  | \$ 169,853                  | \$ 178,296                  |
| 3  | Business Income.....                                 | 2,616                             | 2,941                       | 2,682                       | 23,457                                | 5,205                       | 5,993                       | 6,988                       |
| 4  | Professional Income.....                             | 525                               | 662                         | 627                         | 4,021                                 | 556                         | 594                         | 552                         |
| 5  | Commission Income.....                               | 742                               | 800                         | 565                         | 5,079                                 | 853                         | 1,570                       | 1,475                       |
| 6  | Farm or Fishing Income.....                          | 729                               | 720                         | 811                         | 7,733                                 | 1,137                       | 1,418                       | 1,930                       |
| 7  | Old Age Pension Income.....                          | 874                               | 821                         | 801                         | 3,947                                 | 833                         | 702                         | 695                         |
| 8  | Other Earned Income.....                             | 90                                | 12                          | 59                          | 548                                   | 92                          | 24                          | 53                          |
| 9  | Total-Earned Income Assessed.....                    | 124,247                           | 141,743                     | 143,282                     | 1,046,038                             | 162,739                     | 180,154                     | 189,989                     |
| 10 | Dividends.....                                       | 897                               | 1,130                       | 1,183                       | 7,288                                 | 1,317                       | 1,095                       | 1,393                       |
| 11 | Bond and Bank Interest.....                          | 956                               | 1,059                       | 1,190                       | 7,132                                 | 1,142                       | 1,170                       | 1,176                       |
| 12 | Rental Income.....                                   | 807                               | 841                         | 802                         | 6,388                                 | 1,033                       | 988                         | 1,271                       |
| 13 | Mortgage Interest.....                               | 309                               | 378                         | 354                         | 2,485                                 | 473                         | 302                         | 478                         |
| 14 | Annuity Income.....                                  | 82                                | 120                         | 121                         | 783                                   | 159                         | 111                         | 117                         |
| 15 | Estate Income.....                                   | 446                               | 308                         | 391                         | 3,031                                 | 446                         | 397                         | 567                         |
| 16 | Other Investment Income.....                         | 115                               | 132                         | 111                         | 773                                   | 150                         | 143                         | 202                         |
| 17 | Total-Investment Income Assessed.....                | 3,612                             | 3,968                       | 4,152                       | 27,880                                | 4,720                       | 4,206                       | 5,204                       |
| 18 | <b>Total Income Assessed</b> .....                   | 127,859                           | 145,711                     | 147,434                     | 1,073,918                             | 167,549                     | 184,360                     | 195,193                     |
|    | <b>Exemptions and Deductions Allowed</b>             |                                   |                             |                             |                                       |                             |                             |                             |
| 19 | Personal Exemptions.....                             | 76,705                            | 83,257                      | 80,448                      | 720,250                               | 95,042                      | 104,237                     | 111,666                     |
| 20 | Pension Fund Deductions.....                         | 612                               | 879                         | 1,008                       | 4,475                                 | 1,144                       | 1,404                       | 1,515                       |
| 21 | Union Dues.....                                      | 258                               | 293                         | 303                         | 1,975                                 | 332                         | 400                         | 447                         |
| 22 | Donations.....                                       | 2,338                             | 2,678                       | 2,582                       | 19,178                                | 2,992                       | 2,918                       | 3,265                       |
| 23 | Medical Expenses.....                                | 937                               | 961                         | 1,035                       | 6,460                                 | 1,099                       | 1,156                       | 1,191                       |
| 24 | Other Deductions.....                                | 127                               | 230                         | 214                         | 1,348                                 | 163                         | 240                         | 345                         |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 80,977                            | 88,298                      | 85,590                      | 753,686                               | 100,772                     | 110,355                     | 118,429                     |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 46,882                            | 57,413                      | 61,844                      | 320,232                               | 66,687                      | 74,005                      | 76,764                      |
| 27 | <b>Tax Payable</b> .....                             | 7,231                             | 8,916                       | 9,620                       | 49,672                                | 10,315                      | 11,577                      | 12,066                      |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 38,460                            | 43,830                      | 47,170                      | 402,470                               | 42,500                      | 38,750                      | 36,020                      |
|    | <b>Sources of Income</b>                             |                                   |                             |                             |                                       |                             |                             |                             |
| 2  | Wages and Salaries.....                              | \$ 46,158                         | \$ 56,701                   | \$ 61,492                   | \$ 408,576                            | \$ 60,102                   | \$ 56,888                   | \$ 56,467                   |
| 3  | Business Income.....                                 | 7,118                             | 9,111                       | 12,506                      | 56,846                                | 11,960                      | 12,378                      | 11,778                      |
| 4  | Professional Income.....                             | 155                               | 259                         | 457                         | 2,264                                 | 375                         | 243                         | 385                         |
| 5  | Commission Income.....                               | 834                               | 1,026                       | 1,397                       | 6,391                                 | 1,229                       | 1,368                       | 1,336                       |
| 6  | Farm or Fishing Income.....                          | 8,319                             | 8,962                       | 10,933                      | 75,150                                | 8,424                       | 8,127                       | 6,958                       |
| 7  | Old Age Pension Income.....                          | 989                               | 985                         | 862                         | 14,721                                | 1,021                       | 830                         | 938                         |
| 8  | Other Earned Income.....                             | 137                               | 176                         | 141                         | 1,373                                 | 176                         | 170                         | 80                          |
| 9  | Total-Earned Income Assessed.....                    | 63,710                            | 77,220                      | 87,788                      | 565,321                               | 83,287                      | 80,004                      | 77,942                      |
| 10 | Dividends.....                                       | 489                               | 401                         | 422                         | 5,280                                 | 319                         | 267                         | 293                         |
| 11 | Bond and Bank Interest.....                          | 894                               | 797                         | 899                         | 9,770                                 | 737                         | 641                         | 577                         |
| 12 | Rental Income.....                                   | 1,557                             | 1,744                       | 1,958                       | 16,196                                | 1,768                       | 1,446                       | 1,320                       |
| 13 | Mortgage Interest.....                               | 445                               | 420                         | 443                         | 3,984                                 | 319                         | 355                         | 292                         |
| 14 | Annuity Income.....                                  | 72                                | 112                         | 84                          | 1,136                                 | 106                         | 60                          | 109                         |
| 15 | Estate Income.....                                   | 38                                | 108                         | 94                          | 1,334                                 | 135                         | 155                         | 188                         |
| 16 | Other Investment Income.....                         | 89                                | 233                         | 129                         | 1,120                                 | 111                         | 125                         | 71                          |
| 17 | Total-Investment Income Assessed.....                | 3,584                             | 3,815                       | 4,029                       | 38,820                                | 3,495                       | 3,049                       | 2,850                       |
| 18 | <b>Total Income Assessed</b> .....                   | 67,294                            | 81,035                      | 91,817                      | 604,141                               | 86,782                      | 83,053                      | 80,792                      |
| 19 | <b>Total Exemptions and Deductions Allowed</b> ..... | 86,450                            | 99,092                      | 106,211                     | 839,571                               | 99,383                      | 93,091                      | 89,161                      |

\*Money figures may not add to total due to rounding.



**TABLE 2 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

| \$2,000 under \$3,000—(Concluded) |                             |                             |                             |                             |                             |                             |                                       | \$3,000 under \$4,000       |                             |                             |    |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|----|
| \$2,300<br>under<br>\$2,400       | \$2,400<br>under<br>\$2,500 | \$2,500<br>under<br>\$2,600 | \$2,600<br>under<br>\$2,700 | \$2,700<br>under<br>\$2,800 | \$2,800<br>under<br>\$2,900 | \$2,900<br>under<br>\$3,000 | Total*<br>\$2,000<br>under<br>\$3,000 | \$3,000<br>under<br>\$3,100 | \$3,100<br>under<br>\$3,200 | \$3,200<br>under<br>\$3,300 |    |
| 93,230                            | 97,930                      | 103,040                     | 108,690                     | 111,790                     | 109,200                     | 105,500                     | 983,900                               | 112,950                     | 108,950                     | 102,450                     | 1  |
| \$ 199,072                        | \$ 216,771                  | \$ 237,994                  | \$ 261,155                  | \$ 278,836                  | \$ 282,773                  | \$ 283,581                  | \$ 2,262,392                          | \$ 314,307                  | \$ 314,644                  | \$ 306,573                  | 2  |
| 9,185                             | 10,655                      | 12,022                      | 12,249                      | 14,059                      | 13,237                      | 12,237                      | 101,831                               | 12,925                      | 11,850                      | 12,246                      | 3  |
| 867                               | 983                         | 857                         | 1,077                       | 673                         | 873                         | 940                         | 7,970                                 | 1,147                       | 1,211                       | 759                         | 4  |
| 1,668                             | 2,095                       | 2,221                       | 2,763                       | 2,509                       | 2,644                       | 3,164                       | 20,964                                | 4,241                       | 4,018                       | 3,367                       | 5  |
| 2,416                             | 2,844                       | 2,934                       | 3,120                       | 3,453                       | 3,598                       | 3,497                       | 26,345                                | 3,259                       | 3,021                       | 2,702                       | 6  |
| 724                               | 698                         | 950                         | 1,052                       | 909                         | 972                         | 935                         | 8,471                                 | 869                         | 928                         | 775                         | 7  |
| 55                                | 75                          | 148                         | 97                          | 245                         | 113                         | 178                         | 1,079                                 | 208                         | 133                         | 105                         | 8  |
| 213,987                           | 234,121                     | 257,126                     | 281,513                     | 300,684                     | 304,210                     | 304,532                     | 2,429,052                             | 336,956                     | 335,805                     | 326,527                     | 9  |
| 1,313                             | 1,413                       | 1,351                       | 1,301                       | 1,530                       | 1,572                       | 1,641                       | 13,927                                | 1,566                       | 1,685                       | 1,369                       | 10 |
| 1,253                             | 1,416                       | 1,342                       | 1,505                       | 1,422                       | 1,447                       | 13,65                       | 13,237                                | 1,568                       | 1,996                       | 1,485                       | 11 |
| 1,018                             | 1,733                       | 1,445                       | 1,517                       | 1,528                       | 1,790                       | 1,495                       | 13,819                                | 1,864                       | 1,547                       | 1,465                       | 12 |
| 526                               | 476                         | 579                         | 615                         | 727                         | 656                         | 790                         | 5,622                                 | 739                         | 704                         | 465                         | 13 |
| 102                               | 103                         | 137                         | 199                         | 147                         | 158                         | 165                         | 1,400                                 | 131                         | 194                         | 148                         | 14 |
| 396                               | 288                         | 295                         | 455                         | 666                         | 594                         | 523                         | 4,628                                 | 655                         | 454                         | 536                         | 15 |
| 198                               | 159                         | 203                         | 367                         | 241                         | 338                         | 239                         | 2,239                                 | 405                         | 274                         | 289                         | 16 |
| 4,806                             | 5,588                       | 5,352                       | 5,959                       | 6,261                       | 6,555                       | 6,218                       | 54,872                                | 6,928                       | 6,854                       | 5,757                       | 17 |
| 218,793                           | 239,709                     | 262,478                     | 287,472                     | 306,945                     | 310,765                     | 310,750                     | 2,483,924                             | 343,884                     | 342,659                     | 332,284                     | 18 |
| 127,936                           | 140,810                     | 157,705                     | 173,414                     | 183,231                     | 184,966                     | 183,301                     | 1,462,309                             | 199,894                     | 196,761                     | 190,448                     | 19 |
| 1,806                             | 2,255                       | 2,914                       | 3,000                       | 4,019                       | 3,992                       | 3,953                       | 26,003                                | 5,393                       | 5,342                       | 5,275                       | 20 |
| 517                               | 581                         | 675                         | 817                         | 908                         | 962                         | 1,075                       | 6,712                                 | 1,154                       | 1,199                       | 1,235                       | 21 |
| 3,694                             | 4,050                       | 4,375                       | 4,859                       | 5,617                       | 5,530                       | 5,641                       | 42,940                                | 6,432                       | 6,383                       | 6,401                       | 22 |
| 1,528                             | 1,731                       | 1,924                       | 2,245                       | 2,551                       | 2,921                       | 3,012                       | 19,359                                | 3,605                       | 3,744                       | 3,815                       | 23 |
| 234                               | 373                         | 322                         | 474                         | 435                         | 488                         | 530                         | 3,604                                 | 866                         | 1,056                       | 640                         | 24 |
| 135,715                           | 149,800                     | 167,915                     | 184,809                     | 196,761                     | 198,859                     | 197,512                     | 1,560,927                             | 217,344                     | 214,485                     | 207,814                     | 25 |
| 83,078                            | 89,909                      | 94,563                      | 102,663                     | 110,184                     | 111,906                     | 113,238                     | 922,997                               | 126,540                     | 128,174                     | 124,470                     | 26 |
| 13,184                            | 14,339                      | 15,137                      | 16,486                      | 17,670                      | 18,028                      | 18,230                      | 147,032                               | 20,398                      | 20,708                      | 20,100                      | 27 |
| 30,060                            | 26,960                      | 21,410                      | 16,520                      | 13,780                      | 10,250                      | 7,970                       | 244,220                               | 6,460                       | 5,130                       | 4,130                       | 1  |
| \$ 49,227                         | \$ 46,499                   | \$ 40,844                   | \$ 34,463                   | \$ 30,029                   | \$ 24,281                   | \$ 19,340                   | \$ 418,139                            | \$ 16,133                   | \$ 13,566                   | \$ 11,524                   | 2  |
| 9,679                             | 9,254                       | 5,999                       | 4,083                       | 3,926                       | 2,472                       | 1,951                       | 73,478                                | 1,758                       | 1,324                       | 784                         | 3  |
| 164                               | 178                         | 165                         | 82                          | 162                         | 88                          | 29                          | 1,872                                 | 25                          | 76                          | 35                          | 4  |
| 1,278                             | 1,095                       | 747                         | 767                         | 763                         | 214                         | 456                         | 9,255                                 | 423                         | 235                         | 153                         | 5  |
| 6,226                             | 5,522                       | 4,319                       | 2,679                       | 1,872                       | 1,411                       | 1,081                       | 46,618                                | 745                         | 425                         | 596                         | 6  |
| 698                               | 711                         | 401                         | 265                         | 182                         | 92                          | 99                          | 5,237                                 | 64                          | 52                          | 46                          | 7  |
| 147                               | 56                          | 114                         | 47                          | 39                          | 13                          | 15                          | 858                                   | 19                          | 16                          | 5                           | 8  |
| 67,419                            | 63,315                      | 52,589                      | 42,386                      | 36,973                      | 28,571                      | 22,971                      | 555,457                               | 19,167                      | 15,694                      | 13,143                      | 9  |
| 304                               | 228                         | 183                         | 114                         | 129                         | 95                          | 78                          | 2,010                                 | 54                          | 23                          | 36                          | 10 |
| 668                               | 492                         | 380                         | 285                         | 129                         | 77                          | 90                          | 4,076                                 | 68                          | 55                          | 36                          | 11 |
| 1,346                             | 1,334                       | 995                         | 679                         | 331                         | 332                         | 249                         | 9,799                                 | 215                         | 164                         | 145                         | 12 |
| 1,201                             | 250                         | 164                         | 80                          | 94                          | 51                          | 65                          | 2,871                                 | 42                          | 70                          | 11                          | 13 |
| 69                                | 47                          | 11                          | 7                           | 14                          | —                           | 9                           | 433                                   | 9                           | 25                          | 10                          | 14 |
| 142                               | 68                          | 92                          | 34                          | 33                          | 1                           | —                           | 848                                   | 32                          | 36                          | 3                           | 15 |
| 40                                | 35                          | 25                          | 27                          | 9                           | 3                           | 13                          | 459                                   | 31                          | 14                          | —                           | 16 |
| 3,770                             | 2,454                       | 1,850                       | 1,226                       | 739                         | 559                         | 504                         | 20,496                                | 451                         | 387                         | 241                         | 17 |
| 71,189                            | 65,769                      | 54,439                      | 43,612                      | 37,712                      | 29,130                      | 23,475                      | 575,953                               | 19,618                      | 16,081                      | 13,384                      | 18 |
| 76,595                            | 70,864                      | 58,444                      | 46,537                      | 40,315                      | 30,852                      | 24,927                      | 630,169                               | 20,956                      | 16,891                      | 14,182                      | 19 |

\*Money figures may not add to total due to rounding.



**TABLE 2 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |  | \$3,000 under \$4,000 (Continued) |                             |   |                             |                             |                             |                             |
|----|--|-----------------------------------|-----------------------------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|    |  | \$3,300<br>under<br>\$3,400       | \$3,400<br>under<br>\$3,500 | \$3,500<br>under<br>\$3,600                                     | \$3,600<br>under<br>\$3,700 | \$3,700<br>under<br>\$3,800 | \$3,800<br>under<br>\$3,900 | \$3,900<br>under<br>\$4,000 |
| 1  | Number of <b>Taxable</b> Returns.....                | 101,890                           | 99,260                      | 95,760  | 94,330                      | 81,380                      | 76,230                      | 74,730                      |
|    | <b>Sources of Income</b>                             |                                   |                             |   |                             |                             |                             |                             |
| 2  | Wages and Salaries.....                              | \$ 314,006                        | \$ 316,298                  | \$ 314,704  | \$ 318,130                  | \$ 281,157                  | \$ 269,822                  | \$ 270,685                  |
| 3  | Business Income.....                                 | 12,493                            | 12,401                      | 11,591  | 10,716                      | 10,346                      | 11,550                      | 11,738                      |
| 4  | Professional Income.....                             | 992                               | 917                         | 1,017   | 1,281                       | 957                         | 1,053                       | 1,013                       |
| 5  | Commission Income.....                               | 3,840                             | 3,619                       | 3,205   | 3,906                       | 3,876                       | 3,245                       | 3,387                       |
| 6  | Farm or Fishing Income.....                          | 2,552                             | 2,160                       | 2,567   | 2,545                       | 2,323                       | 1,758                       | 1,711                       |
| 7  | Old Age Pension Income.....                          | 770                               | 690                         | 703   | 618                         | 513                         | 411                         | 534                         |
| 8  | Other Earned Income.....                             | 106                               | 112                         | 165   | 186                         | 95                          | 138                         | 124                         |
| 9  | Total-Earned Income Assessed.....                    | 334,759                           | 336,197                     | 333,952   | 337,382                     | 299,267                     | 287,977                     | 289,192                     |
| 10 | Dividends.....                                       | 1,560                             | 1,200                       | 1,426   | 1,261                       | 1,460                       | 1,383                       | 1,292                       |
| 11 | Bond and Bank Interest.....                          | 1,411                             | 1,406                       | 1,332   | 1,343                       | 1,325                       | 1,295                       | 1,204                       |
| 12 | Rental Income.....                                   | 1,715                             | 1,526                       | 1,457   | 2,101                       | 1,372                       | 1,187                       | 1,741                       |
| 13 | Mortgage Interest.....                               | 554                               | 529                         | 517   | 576                         | 523                         | 412                         | 467                         |
| 14 | Annuity Income.....                                  | 163                               | 151                         | 121   | 149                         | 153                         | 83                          | 154                         |
| 15 | Estate Income.....                                   | 340                               | 543                         | 343   | 712                         | 488                         | 539                         | 482                         |
| 16 | Other Investment Income.....                         | 265                               | 291                         | 235   | 196                         | 235                         | 124                         | 100                         |
| 17 | Total-Investment Income Assessed.....                | 6,008                             | 5,646                       | 5,431   | 6,338                       | 5,556                       | 5,023                       | 5,440                       |
| 18 | <b>Total Income Assessed</b> .....                   | 340,767                           | 341,843                     | 339,383   | 343,720                     | 304,823                     | 293,000                     | 294,632                     |
|    | <b>Exemptions and Deductions Allowed</b>             |                                   |                             |   |                             |                             |                             |                             |
| 19 | Personal Exemptions.....                             | 192,066                           | 189,316                     | 186,301   | 183,680                     | 159,897                     | 151,727                     | 149,357                     |
| 20 | Pension Fund Deductions.....                         | 5,484                             | 5,891                       | 5,957   | 6,043                       | 5,303                       | 4,990                       | 4,989                       |
| 21 | Union Dues.....                                      | 1,300                             | 1,309                       | 1,365   | 1,353                       | 1,188                       | 1,144                       | 1,079                       |
| 22 | Donations.....                                       | 6,572                             | 6,575                       | 6,469   | 6,660                       | 5,727                       | 5,422                       | 5,320                       |
| 23 | Medical Expenses.....                                | 3,654                             | 4,207                       | 3,955   | 4,011                       | 3,652                       | 3,434                       | 3,412                       |
| 24 | Other Deductions.....                                | 891                               | 844                         | 766   | 867                         | 854                         | 1,027                       | 1,065                       |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 209,967                           | 208,142                     | 204,813   | 202,614                     | 176,621                     | 167,744                     | 165,222                     |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 130,800                           | 133,701                     | 134,570   | 141,106                     | 128,202                     | 125,256                     | 129,410                     |
| 27 | <b>Tax Payable</b> .....                             | 21,228                            | 21,815                      | 22,006  | 23,166                      | 21,106                      | 20,729                      | 21,493                      |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 3,020                             | 2,190                       |   |                             |                             |                             |                             |
|    | <b>Sources of Income</b>                             |                                   |                             |   |                             |                             |                             |                             |
| 2  | Wages and Salaries.....                              | \$ 8,501                          | \$ 6,330                    |   |                             |                             |                             |                             |
| 3  | Business Income.....                                 | 759                               | 476                         |   |                             |                             |                             |                             |
| 4  | Professional Income.....                             | 60                                | —                           |   |                             |                             |                             |                             |
| 5  | Commission Income.....                               | 163                               | 140                         |   |                             |                             |                             |                             |
| 6  | Farm or Fishing Income.....                          | 253                               | 289                         |   |                             |                             |                             |                             |
| 7  | Old Age Pension Income.....                          | 20                                | 29                          |   |                             |                             |                             |                             |
| 8  | Other Earned Income.....                             | 13                                | 18                          |   |                             |                             |                             |                             |
| 9  | Total-Earned Income Assessed.....                    | 9,769                             | 7,282                       | <b>Non-Taxable Status Not Shown Separately<br/>Over \$3,500</b> |                             |                             |                             |                             |
| 10 | Dividends.....                                       | 13                                | 76                          |   |                             |                             |                             |                             |
| 11 | Bond and Bank Interest.....                          | 38                                | 51                          |   |                             |                             |                             |                             |
| 12 | Rental Income.....                                   | 123                               | 77                          |   |                             |                             |                             |                             |
| 13 | Mortgage Interest.....                               | 71                                | 50                          |   |                             |                             |                             |                             |
| 14 | Annuity Income.....                                  | 11                                | 7                           |   |                             |                             |                             |                             |
| 15 | Estate Income.....                                   | —                                 | —                           |   |                             |                             |                             |                             |
| 16 | Other Investment Income.....                         | 8                                 | —                           |   |                             |                             |                             |                             |
| 17 | Total-Investment Income Assessed.....                | 264                               | 261                         |   |                             |                             |                             |                             |
| 18 | <b>Total Income Assessed</b> .....                   | 10,033                            | 7,543                       |   |                             |                             |                             |                             |
| 19 | <b>Total Exemptions and Deductions Allowed</b> ....  | 10,616                            | 7,955                       |   |                             |                             |                             |                             |

**TABLE 2 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

| Total*<br>\$3,000<br>under<br>\$4,000 | \$4,000 under \$5,000       |                             |                             |                             |                             |                             |                             |                             |                             |                             |    |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----|
|                                       | \$4,000<br>under<br>\$4,100 | \$4,100<br>under<br>\$4,200 | \$4,200<br>under<br>\$4,300 | \$4,300<br>under<br>\$4,400 | \$4,400<br>under<br>\$4,500 | \$4,500<br>under<br>\$4,600 | \$4,600<br>under<br>\$4,700 | \$4,700<br>under<br>\$4,800 | \$4,800<br>under<br>\$4,900 | \$4,900<br>under<br>\$5,000 |    |
| 947,930                               | 66,690                      | 61,640                      | 57,440                      | 50,170                      | 45,570                      | 43,610                      | 38,210                      | 34,070                      | 32,300                      | 29,840                      | 1  |
| \$ 3,020,325                          | \$ 245,345                  | \$ 233,630                  | \$ 222,528                  | \$ 197,044                  | \$ 182,312                  | \$ 177,886                  | \$ 158,976                  | \$ 144,167                  | \$ 138,482                  | \$ 129,052                  | 2  |
| 117,857                               | 11,206                      | 9,276                       | 8,297                       | 9,590                       | 9,145                       | 8,783                       | 8,806                       | 7,789                       | 8,339                       | 8,512                       | 3  |
| 10,348                                | 1,066                       | 1,402                       | 1,724                       | 990                         | 1,162                       | 1,436                       | 1,063                       | 1,592                       | 1,085                       | 1,268                       | 4  |
| 36,704                                | 3,905                       | 4,018                       | 3,132                       | 3,053                       | 3,190                       | 3,144                       | 2,396                       | 2,800                       | 2,467                       | 2,875                       | 5  |
| 24,598                                | 2,138                       | 1,978                       | 2,094                       | 1,682                       | 1,611                       | 1,418                       | 1,283                       | 1,301                       | 1,555                       | 1,140                       | 6  |
| 6,812                                 | 469                         | 393                         | 436                         | 317                         | 268                         | 276                         | 249                         | 228                         | 265                         | 280                         | 7  |
| 1,371                                 | 67                          | 102                         | 112                         | 131                         | 100                         | 149                         | 127                         | 42                          | 128                         | 138                         | 8  |
| 3,218,015                             | 264,196                     | 250,799                     | 238,323                     | 212,807                     | 197,788                     | 193,092                     | 172,900                     | 157,919                     | 152,321                     | 143,265                     | 9  |
| 14,203                                | 1,641                       | 1,227                       | 1,242                       | 1,432                       | 1,413                       | 1,306                       | 1,205                       | 883                         | 1,022                       | 1,097                       | 10 |
| 14,364                                | 1,359                       | 1,074                       | 1,215                       | 1,143                       | 920                         | 1,084                       | 912                         | 836                         | 876                         | 824                         | 11 |
| 15,974                                | 1,561                       | 1,194                       | 1,529                       | 1,204                       | 1,281                       | 1,495                       | 1,117                       | 971                         | 999                         | 1,144                       | 12 |
| 5,486                                 | 582                         | 304                         | 546                         | 516                         | 332                         | 599                         | 479                         | 409                         | 462                         | 380                         | 13 |
| 1,446                                 | 118                         | 115                         | 92                          | 113                         | 35                          | 100                         | 74                          | 56                          | 80                          | 104                         | 14 |
| 5,094                                 | 645                         | 613                         | 638                         | 636                         | 536                         | 422                         | 633                         | 445                         | 583                         | 603                         | 15 |
| 2,413                                 | 132                         | 128                         | 104                         | 112                         | 117                         | 52                          | 120                         | 82                          | 70                          | 62                          | 16 |
| ✓ 58,980                              | 6,038                       | 4,655                       | 5,366                       | 5,156                       | 4,634                       | 5,058                       | 4,540                       | 3,682                       | 4,092                       | 4,214                       | 17 |
| 3,276,995                             | 270,234                     | 255,454                     | 233,689                     | 217,963                     | 202,422                     | 198,150                     | 177,440                     | 161,601                     | 156,413                     | 147,479                     | 18 |
| 1,799,447                             | 133,169                     | 124,438                     | 115,972                     | 102,133                     | 93,460                      | 89,538                      | 78,908                      | 70,106                      | 67,129                      | 62,211                      | 19 |
| 54,669                                | 4,797                       | 4,554                       | 4,329                       | 3,939                       | 3,603                       | 3,803                       | 3,382                       | 3,003                       | 3,037                       | 2,895                       | 20 |
| 12,324                                | 957                         | 909                         | 845                         | 740                         | 657                         | 615                         | 534                         | 501                         | 437                         | 397                         | 21 |
| 61,961                                | 4,848                       | 4,832                       | 4,300                       | 3,803                       | 3,555                       | 3,255                       | 2,984                       | 2,781                       | 2,495                       | 2,415                       | 22 |
| 37,489                                | 3,172                       | 3,266                       | 2,687                       | 2,388                       | 2,272                       | 2,273                       | 2,069                       | 1,918                       | 1,783                       | 1,556                       | 23 |
| 8,876                                 | 965                         | 886                         | 891                         | 1,022                       | 1,104                       | 1,034                       | 996                         | 921                         | 1,008                       | 959                         | 24 |
| 1,974,766                             | 147,908                     | 138,885                     | 129,024                     | 114,025                     | 104,651                     | 100,518                     | 88,873                      | 79,230                      | 75,889                      | 70,433                      | 25 |
| 1,302,229                             | 122,326                     | 116,569                     | 114,665                     | 103,938                     | 97,771                      | 97,632                      | 88,567                      | 82,371                      | 80,524                      | 77,046                      | 26 |
| 212,749                               | 20,400                      | 19,426                      | 19,209                      | 17,367                      | 16,405                      | 16,467                      | 14,924                      | 13,995                      | 13,730                      | 13,103                      | 27 |
| 26,310                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 1  |
| \$ 72,552                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 2  |
| 6,870                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 3  |
| 263                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 4  |
| 1,421                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 5  |
| 2,884                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 6  |
| 276                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 7  |
| 107                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 8  |
| 84,373                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 9  |
| 237                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 10 |
| 326                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 11 |
| 1,006                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 12 |
| 282                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 13 |
| 77                                    |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 14 |
| 148                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 15 |
| 53                                    |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 16 |
| 2,129                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 17 |
| 86,502                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 18 |
| 91,501                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             | 19 |

\*Money figures may not add to total due to rounding.

**TABLE 2 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

|    |  | Total*<br>\$4,000<br>under<br>\$5,000 | \$5,000 under \$10,000      |                             |                             |                             |                              | Total*<br>\$5,000<br>under<br>\$10,000 |
|----|--|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|--|
|    |  |                                       | \$5,000<br>under<br>\$6,000 | \$6,000<br>under<br>\$7,000 | \$7,000<br>under<br>\$8,000 | \$8,000<br>under<br>\$9,000 | \$9,000<br>under<br>\$10,000 |  |
| 1  | Number of <b>Taxable</b> Returns . . . . .               | 459,540                               | 186,920                     | 84,180                      | 44,950                      | 26,340                      | 18,040                       | 360,430                                |
|    | <b>Sources of Income</b>                                 |                                       |                             |                             |                             |                             |                              |  |
| 2  | Wages and Salaries . . . . .                             | \$1,829,422                           | \$ 855,863                  | \$ 419,072                  | \$ 233,608                  | \$ 139,603                  | \$ 100,617                   | \$1,748,763                            |
| 3  | Business Income . . . . .                                | 89,742                                | 71,313                      | 56,514                      | 44,502                      | 33,300                      | 29,113                       | 234,742                                |
| 4  | Professional Income . . . . .                            | 12,788                                | 13,239                      | 11,643                      | 13,675                      | 14,041                      | 12,689                       | 65,288                                 |
| 5  | Commission Income . . . . .                              | 30,978                                | 24,361                      | 16,511                      | 13,709                      | 10,660                      | 8,423                        | 73,665                                 |
| 6  | Farm or Fishing Income . . . . .                         | 16,201                                | 8,747                       | 5,756                       | 4,158                       | 3,675                       | 2,050                        | 24,387                                 |
| 7  | Old Age Pension Income . . . . .                         | 3,183                                 | 1,680                       | 934                         | 621                         | 434                         | 339                          | 4,008                                  |
| 8  | Other Earned Income . . . . .                            | 1,096                                 | 829                         | 701                         | 683                         | 475                         | 454                          | 3,142                                  |
| 9  | Total-Earned Income Assessed . . . . .                   | 1,983,410                             | 976,032                     | 511,131                     | 310,956                     | 202,188                     | 153,685                      | 2,153,995                              |
| 10 | Dividends . . . . .                                      | 12,467                                | 11,656                      | 9,390                       | 8,179                       | 7,276                       | 6,346                        | 42,847                                 |
| 11 | Bond and Bank Interest . . . . .                         | 10,241                                | 6,746                       | 5,528                       | 4,207                       | 3,258                       | 2,794                        | 22,533                                 |
| 12 | Rental Income . . . . .                                  | 12,496                                | 9,955                       | 7,704                       | 5,528                       | 5,093                       | 3,303                        | 31,583                                 |
| 13 | Mortgage Interest . . . . .                              | 4,609                                 | 3,469                       | 2,519                       | 1,833                       | 1,616                       | 1,464                        | 10,901                                 |
| 14 | Annuity Income . . . . .                                 | 888                                   | 574                         | 391                         | 294                         | 262                         | 188                          | 1,708                                  |
| 15 | Estate Income . . . . .                                  | 5,755                                 | 4,165                       | 4,111                       | 3,510                       | 2,238                       | 2,744                        | 16,767                                 |
| 16 | Other Investment Income . . . . .                        | 979                                   | 790                         | 698                         | 331                         | 607                         | 97                           | 2,522                                  |
| 17 | Total-Investment Income Assessed . . . . .               | 47,435                                | 37,355                      | 30,341                      | 23,882                      | 20,350                      | 16,936                       | 128,861                                |
| 18 | <b>Total Income Assessed</b> . . . . .                   | 2,030,845                             | 1,013,387                   | 541,472                     | 334,838                     | 222,538                     | 170,621                      | 2,282,856                              |
|    | <b>Exemptions and Deductions Allowed</b>                 |                                       |                             |                             |                             |                             |                              |  |
| 19 | Personal Exemptions . . . . .                            | 937,064                               | 392,981                     | 179,429                     | 97,055                      | 56,855                      | 39,313                       | 765,632                                |
| 20 | Pension Fund Deductions . . . . .                        | 37,341                                | 20,636                      | 10,868                      | 5,765                       | 3,334                       | 2,382                        | 42,986                                 |
| 21 | Union Dues . . . . .                                     | 6,593                                 | 2,415                       | 834                         | 305                         | 136                         | 68                           | 3,758                                  |
| 22 | Donations . . . . .                                      | 35,268                                | 16,573                      | 9,103                       | 5,807                       | 3,994                       | 3,036                        | 38,513                                 |
| 23 | Medical Expenses . . . . .                               | 23,383                                | 10,572                      | 5,332                       | 2,703                       | 1,930                       | 1,312                        | 21,850                                 |
| 24 | Other Deductions . . . . .                               | 9,786                                 | 7,391                       | 3,622                       | 1,760                       | 1,188                       | 914                          | 14,874                                 |
| 25 | <b>Total Exemptions and Deductions Allowed</b> . . . . . | 1,049,435                             | 450,568                     | 209,183                     | 113,395                     | 67,437                      | 47,025                       | 887,613                                |
| 26 | <b>Net Taxable Income Assessed</b> . . . . .             | 981,410                               | 562,819                     | 332,284                     | 221,443                     | 155,101                     | 123,596                      | 1,395,243                              |
| 27 | <b>Tax Payable</b> . . . . .                             | 165,026                               | 96,821                      | 57,392                      | 38,876                      | 27,724                      | 22,707                       | 243,520                                |
| 1  | Number of <b>Non-Taxable</b> Returns . . . . .           |                                       |                             |                             |                             |                             |                              |  |
|    | <b>Sources of Income</b>                                 |                                       |                             |                             |                             |                             |                              |  |
| 2  | Wages and Salaries . . . . .                             |                                       |                             |                             |                             |                             |                              |  |
| 3  | Business Income . . . . .                                |                                       |                             |                             |                             |                             |                              |  |
| 4  | Professional Income . . . . .                            |                                       |                             |                             |                             |                             |                              |  |
| 5  | Commission Income . . . . .                              |                                       |                             |                             |                             |                             |                              |  |
| 6  | Farm or Fishing Income . . . . .                         |                                       |                             |                             |                             |                             |                              |  |
| 7  | Old Age Pension Income . . . . .                         |                                       |                             |                             |                             |                             |                              |  |
| 8  | Other Earned Income . . . . .                            |                                       |                             |                             |                             |                             |                              |  |
| 9  | Total-Earned Income Assessed . . . . .                   |                                       |                             |                             |                             |                             |                              |  |
| 10 | Dividends . . . . .                                      |                                       |                             |                             |                             |                             |                              |  |
| 11 | Bond and Bank Interest . . . . .                         |                                       |                             |                             |                             |                             |                              |  |
| 12 | Rental Income . . . . .                                  |                                       |                             |                             |                             |                             |                              |  |
| 13 | Mortgage Interest . . . . .                              |                                       |                             |                             |                             |                             |                              |  |
| 14 | Annuity Income . . . . .                                 |                                       |                             |                             |                             |                             |                              |  |
| 15 | Estate Income . . . . .                                  |                                       |                             |                             |                             |                             |                              |  |
| 16 | Other Investment Income . . . . .                        |                                       |                             |                             |                             |                             |                              |  |
| 17 | Total-Investment Income Assessed . . . . .               |                                       |                             |                             |                             |                             |                              |  |
| 18 | <b>Total Income Assessed</b> . . . . .                   |                                       |                             |                             |                             |                             |                              |  |
| 19 | <b>Total Exemptions and Deductions Allowed</b> . . . . . |                                       |                             |                             |                             |                             |                              |  |

\*Money figures may not add to total due to rounding.



**TABLE 2 — (Concluded)**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Income Classes**  
(All money figures in thousands of dollars)

| \$10,000 under \$25,000       |                               |                               |   | \$25,000 and over             |                         |                                   | Grand<br>Total* |    |
|-------------------------------|-------------------------------|-------------------------------|---|-------------------------------|-------------------------|-----------------------------------|-----------------|----|
| \$10,000<br>under<br>\$15,000 | \$15,000<br>under<br>\$20,000 | \$20,000<br>under<br>\$25,000 | Total*<br>\$10,000<br>under<br>\$25,000 | \$25,000<br>under<br>\$50,000 | \$50,000<br>and<br>over | Total*<br>\$25,000<br>and<br>over |                 |    |
| 43,000                        | 15,960                        | 6,700                         | 65,660                                  | 8,320                         | 2,380                   | 10,700                            | 3,558,650       | 1  |
| \$ 260,779                    | \$ 124,277                    | \$ 65,077                     | \$ 450,132                              | \$ 107,574                    | \$ 50,174               | \$ 157,747                        | \$ 10,483,990   | 2  |
| 97,912                        | 47,852                        | 21,081                        | 166,845                                 | 42,116                        | 30,773                  | 70,413                            | 807,354         | 3  |
| 58,685                        | 42,922                        | 27,699                        | 129,306                                 | 46,134                        | 16,245                  | 64,853                            | 292,135         | 4  |
| 20,019                        | 8,906                         | 2,950                         | 31,875                                  | 5,614                         | 5,667                   | 11,281                            | 210,583         | 5  |
| 3,153                         | 2,082                         | 622                           | 5,857                                   | <i>151</i>                    | 1,634                   | 1,484                             | 106,621         | 6  |
| 876                           | 411                           | 180                           | 1,467                                   | 339                           | 109                     | 449                               | 28,339          | 7  |
| 2,808                         | 1,796                         | 1,018                         | 5,622                                   | 3,109                         | 4,541                   | 7,650                             | 20,514          | 8  |
| 444,232                       | 228,246                       | 118,627                       | 791,104                                 | 204,735                       | 109,143                 | 313,877                           | 11,949,536      | 9  |
| 29,984                        | 19,085                        | 14,999                        | 64,068                                  | 38,096                        | 64,981                  | 103,077                           | 258,060         | 10 |
| 10,290                        | 6,140                         | 5,046                         | 21,476                                  | 8,890                         | 8,278                   | 17,168                            | 106,460         | 11 |
| 15,406                        | 8,163                         | 4,770                         | 28,340                                  | 9,919                         | 3,819                   | 13,739                            | 122,999         | 12 |
| 5,635                         | 2,815                         | 2,056                         | 10,506                                  | 3,766                         | 2,653                   | 6,419                             | 46,106          | 13 |
| 533                           | 240                           | 132                           | 905                                     | 195                           | 352                     | 547                               | 7,679           | 14 |
| 9,136                         | 5,840                         | 3,193                         | 18,169                                  | 9,981                         | 7,121                   | 17,102                            | 70,568          | 15 |
| 1,622                         | 1,035                         | 668                           | 3,325                                   | 2,339                         | 5,576                   | 7,915                             | 20,190          | 16 |
| 72,606                        | 43,318                        | 30,864                        | 146,789                                 | 73,186                        | 92,780                  | 165,967                           | 632,062         | 17 |
| 516,838                       | 271,564                       | 149,491                       | 937,893                                 | 277,921                       | 201,923                 | 479,844                           | 12,581,598      | 18 |
| 92,928                        | 34,536                        | 14,122                        | 141,585                                 | 17,238                        | 4,406                   | 21,645                            | 5,856,909       | 19 |
| 5,752                         | 2,470                         | 1,147                         | 9,369                                   | 1,990                         | 718                     | 2,708                             | 177,590         | 20 |
| 121                           | 46                            | 10                            | 176                                     | 17                            | 3                       | 20                                | 31,574          | 21 |
| 10,231                        | 5,654                         | 3,121                         | 19,007                                  | 6,206                         | 6,217                   | 12,423                            | 229,329         | 22 |
| 3,142                         | 1,321                         | 471                           | 4,935                                   | 677                           | 235                     | 912                               | 114,425         | 23 |
| 3,786                         | 2,509                         | 2,228                         | 8,523                                   | 3,427                         | 16,147                  | 19,573                            | 66,838          | 24 |
| 115,960                       | 46,536                        | 21,099                        | 183,595                                 | 29,555                        | 27,726                  | 57,281                            | 6,476,665       | 25 |
| 400,878                       | 225,028                       | 128,392                       | 754,298                                 | 248,366                       | 174,197                 | 422,563                           | 6,104,933       | 26 |
| 81,220                        | 55,411                        | 36,558                        | 173,189                                 | 82,428                        | 74,104                  | 156,532                           | 1,148,755       | 27 |
|                               |                               |                               |   |                               |                         |                                   | 1,365,050       | 1  |
|                               |                               |                               |   |                               |                         |                                   | \$ 1,222,130    | 2  |
|                               |                               |                               |   |                               |                         |                                   | 137,719         | 3  |
|                               |                               |                               |   |                               |                         |                                   | 5,315           | 4  |
|                               |                               |                               |   |                               |                         |                                   | 18,954          | 5  |
|                               |                               |                               |   |                               |                         |                                   | 119,058         | 6  |
|                               |                               |                               |   |                               |                         |                                   | 28,094          | 7  |
|                               |                               |                               |   |                               |                         |                                   | 3,257           | 8  |
|                               |                               |                               |   |                               |                         |                                   | 1,534,527       | 9  |
|                               |                               |                               |   |                               |                         |                                   | 11,389          | 10 |
|                               |                               |                               |   |                               |                         |                                   | 20,439          | 11 |
|                               |                               |                               |   |                               |                         |                                   | 33,395          | 12 |
|                               |                               |                               |   |                               |                         |                                   | 9,568           | 13 |
|                               |                               |                               |   |                               |                         |                                   | 2,051           | 14 |
|                               |                               |                               |   |                               |                         |                                   | 3,412           | 15 |
|                               |                               |                               |   |                               |                         |                                   | 2,280           | 16 |
|                               |                               |                               |   |                               |                         |                                   | 82,534          | 17 |
|                               |                               |                               |   |                               |                         |                                   | 1,617,061       | 18 |
|                               |                               |                               |   |                               |                         |                                   | 2,445,326       | 19 |

Bold italic figures denote net loss.  
\*Money figures may not add to total due to rounding.

**TABLE 3**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

|    |  | Farmers and Fishermen |           |                                       | Professionals    |                                       |          |                            |
|----|--|-----------------------|-----------|---------------------------------------|------------------|---------------------------------------|----------|----------------------------|
|    |  | Farmers               | Fishermen | Total*<br>Farmers<br>and<br>Fishermen | Account-<br>ants | Medical<br>Doctors<br>and<br>Surgeons | Dentists | Lawyers<br>and<br>Notaries |
| 1  | Number of <b>Taxable</b> Returns.....                | 35,830                | 2,890     | 38,720                                | 2,930            | 10,680                                | 4,020    | 5,570                      |
|    | <b>Sources of Income</b>                             |                       |           |                                       |                  |                                       |          |                            |
| 2  | Wages and Salaries.....                              | \$ 12,571             | \$ 1,495  | \$ 14,066                             | \$ 1,236         | \$ 5,531                              | \$ 894   | \$ 3,530                   |
| 3  | Business Income.....                                 | 1,533                 | 59        | 1,593                                 | 1,174            | 759                                   | 883      | 831                        |
| 4  | Professional Income.....                             | 82                    | —         | 82                                    | 23,129           | 115,824                               | 30,600   | 56,638                     |
| 5  | Commission Income.....                               | 440                   | —         | 440                                   | 127              | 592                                   | 62       | 324                        |
| 6  | Farm or Fishing Income.....                          | 96,941                | 8,677     | 105,618                               | 5                | 10                                    | 5        | 87                         |
| 7  | Old Age Pension Income.....                          | 1,036                 | —         | 1,036                                 | 67               | 166                                   | 68       | 96                         |
| 8  | Other Earned Income.....                             | 639                   | 22        | 661                                   | 373              | 371                                   | 145      | 1,592                      |
| 9  | Total-Earned Income Assessed.....                    | 113,242               | 10,253    | 123,496                               | 26,101           | 123,253                               | 32,657   | 62,924                     |
| 10 | Dividends.....                                       | 2,337                 | 98        | 2,435                                 | 592              | 2,786                                 | 819      | 2,700                      |
| 11 | Bond and Bank Interest.....                          | 3,476                 | 61        | 3,537                                 | 225              | 1,935                                 | 421      | 676                        |
| 12 | Rental Income.....                                   | 2,378                 | 16        | 2,362                                 | 79               | 791                                   | 203      | 622                        |
| 13 | Mortgage Interest.....                               | 1,549                 | 20        | 1,570                                 | 173              | 520                                   | 210      | 783                        |
| 14 | Annuity Income.....                                  | 64                    | 1         | 65                                    | 16               | 163                                   | 31       | 14                         |
| 15 | Estate Income.....                                   | 562                   | 2         | 563                                   | 5                | 382                                   | 41       | 378                        |
| 16 | Other Investment Income.....                         | 245                   | 24        | 268                                   | 101              | 106                                   | 5        | 96                         |
| 17 | Total-Investment Income Assessed.....                | 10,611                | 190       | 10,800                                | 1,191            | 6,683                                 | 1,730    | 5,269                      |
| 18 | <b>Total Income Assessed</b> .....                   | 123,853               | 10,443    | 134,296                               | 27,292           | 129,936                               | 34,387   | 68,193                     |
|    | <b>Exemptions and Deductions Allowed</b>             |                       |           |                                       |                  |                                       |          |                            |
| 19 | Personal Exemptions.....                             | 69,527                | 5,272     | 74,799                                | 6,196            | 23,539                                | 8,559    | 11,605                     |
| 20 | Pension Fund Deductions.....                         | 156                   | —         | 156                                   | 5                | 159                                   | 14       | 63                         |
| 21 | Union Dues.....                                      | 32                    | 33        | 65                                    | 5                | 30                                    | 7        | 17                         |
| 22 | Donations.....                                       | 2,125                 | 60        | 2,185                                 | 573              | 2,982                                 | 759      | 1,753                      |
| 23 | Medical Expenses.....                                | 1,031                 | 100       | 1,131                                 | 246              | 405                                   | 195      | 314                        |
| 24 | Other Deductions.....                                | 556                   | 13        | 569                                   | 75               | 350                                   | 63       | 247                        |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 73,427                | 5,478     | 78,905                                | 7,100            | 27,465                                | 9,597    | 13,999                     |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 50,426                | 4,965     | 55,391                                | 20,192           | 102,471                               | 24,790   | 54,194                     |
| 27 | <b>Tax Payable</b> .....                             | 9,361                 | 837       | 10,198                                | 5,100            | 27,315                                | 5,451    | 15,594                     |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 170,000               | 4,490     | 174,490                               | 210              | 690                                   | 460      | 500                        |
|    | <b>Sources of Income</b>                             |                       |           |                                       |                  |                                       |          |                            |
| 2  | Wages and Salaries.....                              | \$ 16,370             | \$ 929    | \$ 17,299                             | \$ 69            | \$ 85                                 | \$ 23    | \$ 25                      |
| 3  | Business Income.....                                 | 1,590                 | 88        | 1,678                                 | 5                | 10                                    | 64       | 18                         |
| 4  | Professional Income.....                             | 25                    | —         | 25                                    | 225              | 815                                   | 527      | 569                        |
| 5  | Commission Income.....                               | 312                   | —         | 312                                   | —                | —                                     | —        | 21                         |
| 6  | Farm or Fishing Income.....                          | 117,351               | 4,239     | 121,590                               | 9                | 40                                    | —        | —                          |
| 7  | Old Age Pension Income.....                          | 4,499                 | 41        | 4,540                                 | 5                | 53                                    | 43       | 38                         |
| 8  | Other Earned Income.....                             | 1,378                 | 7         | 1,385                                 | 9                | 7                                     | —        | 2                          |
| 9  | Total-Earned Income Assessed.....                    | 141,525               | 5,304     | 146,829                               | 322              | 930                                   | 657      | 673                        |
| 10 | Dividends.....                                       | 1,825                 | 10        | 1,836                                 | 1                | 26                                    | 16       | 8                          |
| 11 | Bond and Bank Interest.....                          | 5,078                 | 32        | 5,110                                 | 1                | 67                                    | 22       | 16                         |
| 12 | Rental Income.....                                   | 3,892                 | 12        | 3,903                                 | —                | 15                                    | 20       | 11                         |
| 13 | Mortgage Interest.....                               | 2,020                 | 8         | 2,028                                 | 2                | 11                                    | 18       | 5                          |
| 14 | Annuity Income.....                                  | 62                    | 1         | 63                                    | —                | 8                                     | —        | 1                          |
| 15 | Estate Income.....                                   | 356                   | —         | 356                                   | —                | 2                                     | 2        | 2                          |
| 16 | Other Investment Income.....                         | 305                   | 1         | 306                                   | —                | 10                                    | —        | —                          |
| 17 | Total-Investment Income Assessed.....                | 13,538                | 64        | 13,602                                | 4                | 139                                   | 78       | 43                         |
| 18 | <b>Total Income Assessed</b> .....                   | 155,063               | 5,368     | 160,431                               | 326              | 1,069                                 | 735      | 716                        |
| 19 | <b>Total Exemptions and Deductions Allowed</b> ..... | 368,957               | 9,300     | 378,257                               | 468              | 1,479                                 | 1,107    | 940                        |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.

**TABLE 3 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

| Professionals—(Concluded)           |          |                     |                      | Employees                |                      |              |                          |                    |    |
|-------------------------------------|----------|---------------------|----------------------|--------------------------|----------------------|--------------|--------------------------|--------------------|----|
| Consulting Engineers and Architects | Nurses   | Other Professionals | Total* Professionals | Agricultural Enterprises | Business Enterprises | Institutions | Educational Institutions | Federal Government |    |
| 1,870                               | 3,370    | 7,210               | 35,650               | 3,990                    | 2,606,350            | 90,440       | 79,660                   | 149,360            | 1  |
| \$ 1,612                            | \$ 1,815 | \$ 3,654            | \$ 18,272            | \$ 6,980                 | \$ 8,548,859         | \$ 205,310   | \$ 264,662               | \$ 484,390         | 2  |
| 1,409                               | —        | 1,690               | 6,746                | —                        | 5,936                | 88           | 257                      | 313                | 3  |
| 21,284                              | 4,699    | 31,548              | 283,721              | —                        | 1,399                | 457          | 569                      | 316                | 4  |
| 52                                  | 29       | 332                 | 1,519                | 1                        | 10,391               | 27           | 133                      | 191                | 5  |
| <b>40</b>                           | —        | <b>44</b>           | <b>161</b>           | 224                      | <b>1,507</b>         | 6            | 6                        | 38                 | 6  |
| 59                                  | 24       | 114                 | 596                  | 24                       | 8,951                | 607          | 103                      | 243                | 7  |
| 159                                 | —        | 187                 | 2,826                | 18                       | 5,629                | 38           | 235                      | 175                | 8  |
| 24,535                              | 6,567    | 37,481              | 313,519              | 7,247                    | 8,579,658            | 206,533      | 265,965                  | 485,666            | 9  |
| 686                                 | 96       | 441                 | 8,120                | 5                        | 50,112               | 1,100        | 1,736                    | 1,490              | 10 |
| 354                                 | 190      | 380                 | 4,181                | 70                       | 27,106               | 1,171        | 2,046                    | 1,635              | 11 |
| 337                                 | 67       | 365                 | 2,462                | 27                       | 14,748               | 311          | 419                      | 873                | 12 |
| 76                                  | 14       | 92                  | 1,868                | —                        | 7,817                | 156          | 232                      | 200                | 13 |
| 35                                  | 18       | 55                  | 332                  | —                        | 1,969                | 188          | 122                      | 91                 | 14 |
| 91                                  | 16       | 118                 | 1,032                | 23                       | 3,944                | 184          | 129                      | 294                | 15 |
| 79                                  | 46       | 83                  | 516                  | 6                        | 3,790                | 174          | 141                      | 113                | 16 |
| 1,658                               | 447      | 1,534               | 18,511               | 131                      | 109,486              | 3,284        | 4,825                    | 4,696              | 17 |
| 26,193                              | 7,014    | 39,015              | 332,030              | 7,378                    | 8,689,144            | 209,817      | 270,790                  | 490,362            | 18 |
| 4,051                               | 3,756    | 13,453              | 71,160               | 5,125                    | 4,253,714            | 111,836      | 109,445                  | 245,908            | 19 |
| 55                                  | 15       | 108                 | 419                  | 8                        | 105,537              | 2,471        | 13,116                   | 26,495             | 20 |
| 10                                  | 35       | 19                  | 123                  | 2                        | 26,025               | 574          | 1,249                    | 767                | 21 |
| 630                                 | 135      | 861                 | 7,693                | 49                       | 151,855              | 4,253        | 4,861                    | 7,908              | 22 |
| 102                                 | 51       | 195                 | 1,507                | 33                       | 77,836               | 1,815        | 2,175                    | 5,126              | 23 |
| 25                                  | 45       | 124                 | 929                  | 16                       | 30,042               | 1,083        | 273                      | 721                | 24 |
| 4,873                               | 4,037    | 14,760              | 81,831               | 5,233                    | 4,645,009            | 122,032      | 131,119                  | 286,925            | 25 |
| 21,320                              | 2,977    | 24,255              | 250,199              | 2,145                    | 4,044,135            | 87,785       | 139,671                  | 203,437            | 26 |
| 6,516                               | 470      | 5,074               | 65,520               | 350                      | 722,697              | 14,427       | 23,959                   | 34,392             | 27 |
| 180                                 | 1,160    | 1,830               | 5,030                | 4,940                    | 811,700              | 37,000       | 14,780                   | 33,060             | 1  |
| \$ 47                               | \$ 265   | \$ 524              | \$ 1,039             | \$ 5,717                 | \$ 949,010           | \$ 40,623    | \$ 15,665                | \$ 50,927          | 2  |
| —                                   | 1        | 84                  | 183                  | 5                        | 133                  | 4            | 2                        | 58                 | 3  |
| 78                                  | 828      | 1,852               | 4,895                | —                        | 14                   | 49           | —                        | 5                  | 4  |
| —                                   | —        | 6                   | 27                   | 13                       | 412                  | 5            | —                        | 23                 | 5  |
| —                                   | —        | <b>9</b>            | <b>40</b>            | 209                      | <b>2,337</b>         | <b>25</b>    | <b>229</b>               | <b>148</b>         | 6  |
| 5                                   | 14       | 42                  | 200                  | 36                       | 4,709                | 293          | 51                       | 201                | 7  |
| —                                   | —        | —                   | 18                   | 7                        | 290                  | 24           | 10                       | 25                 | 8  |
| 130                                 | 1,108    | 2,499               | 6,322                | 5,987                    | 952,231              | 40,965       | 15,499                   | 51,091             | 9  |
| 60                                  | 2        | 19                  | 131                  | —                        | 660                  | 101          | 29                       | 38                 | 10 |
| 22                                  | 9        | 38                  | 175                  | 97                       | 2,023                | 208          | 57                       | 92                 | 11 |
| 4                                   | 5        | 21                  | 74                   | —                        | 1,272                | 67           | 16                       | 88                 | 12 |
| —                                   | —        | 4                   | 40                   | 5                        | 274                  | 16           | —                        | 8                  | 13 |
| —                                   | —        | 1                   | 10                   | —                        | 200                  | 22           | —                        | 16                 | 14 |
| 10                                  | —        | 1                   | 18                   | —                        | 127                  | 7            | 26                       | 5                  | 15 |
| —                                   | —        | 14                  | 23                   | —                        | 488                  | 46           | 10                       | 10                 | 16 |
| 96                                  | 16       | 98                  | 471                  | 102                      | 5,044                | 467          | 138                      | 257                | 17 |
| 226                                 | 1,124    | 2,597               | 6,793                | 6,089                    | 957,275              | 41,432       | 15,637                   | 51,348             | 18 |
| 494                                 | 1,521    | 3,314               | 9,323                | 8,238                    | 1,349,456            | 55,257       | 20,460                   | 65,112             | 19 |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.



**TABLE 3 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
by Occupational Classes**

(All money figures in thousands of dollars)

|    |  | <b>Employees—(Concluded)</b>   |  |                   |                     | <b>Sales-<br/>men</b> | <b>Business Proprietors</b> |                    |
|----|--|--------------------------------|--|-------------------|---------------------|-----------------------|-----------------------------|--------------------|
|    |  | Provincial<br>Govern-<br>ments | Municipal<br>and Smaller<br>Govern-<br>ments | Unclassi-<br>fied | Total*<br>Employees |                       | Forestry                    | Manufac-<br>turing |
| 1  | Number of <b>Taxable</b> Returns.....                | 103,700                        | 99,850                                       | 27,900            | 3,161,250           | 43,420                | 3,650                       | 14,260             |
|    | <b>Sources of Income</b>                             | \$                             | \$   | \$                | \$                  | \$                    | \$                          | \$                 |
| 2  | Wages and Salaries.....                              | 328,647                        | 331,500                                      | 74,654            | 10,245,002          | 16,059                | 1,743                       | 6,460              |
| 3  | Business Income.....                                 | 110                            | 247  | 181               | 7,131               | 1,822                 | 18,187                      | 69,887             |
| 4  | Professional Income.....                             | 256                            | 131  | 41                | 3,168               | 228                   | —                           | 41                 |
| 5  | Commission Income.....                               | 124                            | 216  | 9                 | 11,092              | 187,638               | 83                          | 248                |
| 6  | Farm or Fishing Income.....                          | 16                             | 26   | 9                 | <b>1,232</b>        | 17                    | 15                          | 318                |
| 7  | Old Age Pension Income.....                          | 537                            | 611  | 198               | 11,274              | 349                   | 34                          | 195                |
| 8  | Other Earned Income.....                             | 200                            | 227  | 99                | 6,621               | 283                   | 23                          | 76                 |
| 9  | Total-Earned Income Assessed.....                    | 329,890                        | 332,906                                      | 75,191            | 10,283,056          | 206,396               | 20,085                      | 77,225             |
| 10 | Dividends.....                                       | 1,143                          | 752  | 333               | 56,672              | 2,064                 | 181                         | 726                |
| 11 | Bond and Bank Interest.....                          | 1,242                          | 921  | 373               | 34,564              | 1,095                 | 104                         | 827                |
| 12 | Rental Income.....                                   | 490                            | 534  | 253               | 17,654              | 742                   | 136                         | 1,462              |
| 13 | Mortgage Interest.....                               | 205                            | 253  | 30                | 8,893               | 617                   | 67                          | 523                |
| 14 | Annuity Income.....                                  | 90                             | 115  | 41                | 2,616               | 55                    | 5                           | 15                 |
| 15 | Estate Income.....                                   | 222                            | 110  | 39                | 4,943               | 215                   | —                           | 14                 |
| 16 | Other Investment Income.....                         | 133                            | 130  | 84                | 4,573               | 181                   | —                           | 47                 |
| 17 | Total-Investment Income Assessed.....                | 3,525                          | 2,815  | 1,153             | 129,915             | 4,969                 | 493                         | 3,614              |
| 18 | <b>Total Income Assessed</b> .....                   | 333,415                        | 335,721                                      | 76,344            | 10,412,971          | 211,365               | 20,578                      | 80,839             |
|    | <b>Exemptions and Deductions Allowed</b>             |                                |  |                   |                     |                       |                             |                    |
| 19 | Personal Exemptions.....                             | 166,885                        | 179,017                                      | 41,463            | 5,113,393           | 84,992                | 7,246                       | 29,156             |
| 20 | Pension Fund Deductions.....                         | 12,187                         | 11,346                                       | 1,247             | 172,406             | 2,162                 | 10                          | 29                 |
| 21 | Union Dues.....                                      | 882                            | 1,448  | 130               | 31,077              | 42                    | 5                           | 10                 |
| 22 | Donations.....                                       | 5,678                          | 7,096  | 994               | 182,694             | 4,153                 | 222                         | 1,181              |
| 23 | Medical Expenses.....                                | 3,582                          | 3,906  | 558               | 95,032              | 2,335                 | 81                          | 633                |
| 24 | Other Deductions.....                                | 515                            | 517  | 148               | 33,315              | 616                   | 69                          | 216                |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 189,729                        | 203,330                                      | 44,540            | 5,627,917           | 94,300                | 7,633                       | 31,225             |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 143,686                        | 132,391                                      | 31,804            | 4,785,054           | 117,065               | 12,945                      | 49,614             |
| 27 | <b>Tax Payable</b> .....                             | 24,394                         | 22,059                                       | 5,289             | 847,567             | 24,027                | 3,029                       | 11,509             |
| 1  | Number of <b>Non-Taxable</b> Returns.....            | 32,150                         | 19,610                                       | 14,200            | 967,440             | 11,140                | 2,770                       | 8,080              |
|    | <b>Sources of Income</b>                             | \$                             | \$   | \$                | \$                  | \$                    | \$                          | \$                 |
| 2  | Wages and Salaries.....                              | 43,667                         | 30,409                                       | 12,613            | 1,148,630           | 1,639                 | 381                         | 1,102              |
| 3  | Business Income.....                                 | <b>31</b>                      | 10   | 36                | 209                 | 176                   | 3,844                       | 9,667              |
| 4  | Professional Income.....                             | 7                              | —  | —                 | 75                  | 61                    | <b>34</b>                   | 7                  |
| 5  | Commission Income.....                               | 17                             | 28   | 5                 | 503                 | 16,311                | —                           | 57                 |
| 6  | Farm or Fishing Income.....                          | <b>159</b>                     | <b>154</b>                                   | <b>50</b>         | <b>2,893</b>        | <b>68</b>             | 5                           | <b>1</b>           |
| 7  | Old Age Pension Income.....                          | 362                            | 362  | 170               | 6,183               | 232                   | 23                          | 123                |
| 8  | Other Earned Income.....                             | 37                             | 32   | 60                | 486                 | 60                    | 4                           | 25                 |
| 9  | Total-Earned Income Assessed.....                    | 43,900                         | 30,687                                       | 12,834            | 1,153,193           | 18,411                | 4,223                       | 10,980             |
| 10 | Dividends.....                                       | 58                             | 28   | 50                | 965                 | 51                    | 1                           | 17                 |
| 11 | Bond and Bank Interest.....                          | 144                            | 114  | 115               | 2,850               | 98                    | 30                          | 86                 |
| 12 | Rental Income.....                                   | 192                            | 125  | 51                | 1,811               | 213                   | 35                          | 267                |
| 13 | Mortgage Interest.....                               | 20                             | 11   | 21                | 354                 | 114                   | 15                          | 51                 |
| 14 | Annuity Income.....                                  | 31                             | 13   | 2                 | 285                 | 10                    | —                           | 9                  |
| 15 | Estate Income.....                                   | 9                              | 3  | 17                | 193                 | 6                     | —                           | 1                  |
| 16 | Other Investment Income.....                         | 15                             | 6  | 37                | 613                 | 20                    | 2                           | 4                  |
| 17 | Total-Investment Income Assessed.....                | 469                            | 300  | 293               | 7,071               | 512                   | 83                          | 435                |
| 18 | <b>Total Income Assessed</b> .....                   | 44,369                         | 30,987                                       | 13,127            | 1,160,264           | 18,923                | 4,306                       | 11,415             |
| 19 | <b>Total Exemptions and Deductions Allowed</b> ..... | 60,432                         | 39,593                                       | 21,411            | 1,619,959           | 23,642                | 6,278                       | 17,416             |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.

**TABLE 3 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax**  
**by Occupational Classes**  
(All money figures in thousands of dollars)

| <b>Business Proprietors—(Concluded)</b> |                     |                    |                 |            |           |                   |                                   |    |
|---|---------------------|--------------------|-----------------|------------|-----------|-------------------|-----------------------------------|----|
| Construc-<br>tion                       | Public<br>Utilities | Wholesale<br>Trade | Retail<br>Trade | Service    | Finance   | Unclassi-<br>fied | Total*<br>Business<br>Proprietors |    |
| 27,050                                  | 12,650              | 7,510              | 69,780          | 38,520     | 7,480     | 980               | 181,880                           | 1  |
| \$                                      | \$                  | \$                 | \$              | \$         | \$        | \$                | \$                                |    |
| 9,491                                   | 6,325               | 3,951              | 30,120          | 16,886     | 4,488     | 579               | 80,043                            | 2  |
| 123,635                                 | 41,507              | 45,870             | 286,437         | 133,107    | 58,745    | 4,305             | 781,681                           | 3  |
| 146                                     | —                   | 92                 | 222             | 324        | 156       | —                 | 981                               | 4  |
| 260                                     | 177                 | 1,211              | 2,184           | 1,648      | 2,014     | —                 | 7,825                             | 5  |
| <b>413</b>                              | <b>34</b>           | 59                 | 557             | 29         | <b>59</b> | <b>1</b>          | 471                               | 6  |
| 220                                     | 61                  | 100                | 853             | 348        | 200       | 5                 | 2,015                             | 7  |
| 293                                     | 69                  | 284                | 980             | 398        | 518       | 48                | 2,689                             | 8  |
| 133,632                                 | 48,105              | 51,567             | 321,353         | 152,740    | 66,062    | 4,936             | 875,705                           | 9  |
| 357                                     | 188                 | 961                | 3,543           | 1,273      | 3,748     | 130               | 11,106                            | 10 |
| 851                                     | 338                 | 638                | 3,641           | 1,515      | 823       | 47                | 8,784                             | 11 |
| 2,281                                   | 411                 | 893                | 10,327          | 4,234      | 1,497     | 69                | 21,310                            | 12 |
| 896                                     | 145                 | 523                | 2,026           | 1,151      | 1,212     | 43                | 6,586                             | 13 |
| 22                                      | 1                   | 44                 | 53              | 47         | 14        | —                 | 202                               | 14 |
| 81                                      | 12                  | 84                 | 562             | 199        | 884       | —                 | 1,836                             | 15 |
| 104                                     | 10                  | 67                 | 567             | 289        | 155       | —                 | 1,239                             | 16 |
| 4,592                                   | 1,105               | 3,210              | 20,719          | 8,708      | 8,333     | 289               | 51,063                            | 17 |
| 138,224                                 | 49,210              | 54,777             | 342,072         | 161,448    | 74,395    | 5,225             | 926,768                           | 18 |
| 55,493                                  | 24,535              | 15,770             | 145,009         | 72,826     | 15,289    | 1,954             | 367,277                           | 19 |
| 54                                      | 53                  | 71                 | 343             | 182        | 324       | 2                 | 1,068                             | 20 |
| 30                                      | 33                  | 2                  | 47              | 47         | 5         | —                 | 179                               | 21 |
| 1,839                                   | 563                 | 979                | 6,632           | 2,702      | 1,918     | 92                | 16,130                            | 22 |
| 860                                     | 400                 | 409                | 2,765           | 1,396      | 526       | 23                | 7,093                             | 23 |
| 328                                     | 240                 | 152                | 862             | 424        | 225       | 19                | 2,535                             | 24 |
| 58,604                                  | 25,824              | 17,383             | 155,658         | 77,577     | 18,287    | 2,090             | 394,282                           | 25 |
| 79,620                                  | 23,386              | 37,394             | 186,414         | 83,871     | 56,108    | 3,135             | 532,486                           | 26 |
| 17,976                                  | 4,813               | 8,814              | 38,291          | 17,788     | 18,071    | 611               | 120,902                           | 27 |
| 12,720                                  | 12,710              | 2,580              | 40,590          | 31,530     | 1,360     | 740               | 113,080                           | 1  |
| \$                                      | \$                  | \$                 | \$              | \$         | \$        | \$                | \$                                |    |
| 1,997                                   | 2,246               | 328                | 5,933           | 4,055      | 164       | 70                | 16,276                            | 2  |
| 16,494                                  | 17,649              | 2,049              | 46,855          | 35,974     | 1,100     | 461               | 134,092                           | 3  |
| 9                                       | 13                  | —                  | 36              | 58         | —         | —                 | 89                                | 4  |
| 31                                      | 30                  | 66                 | 644             | 353        | 116       | 5                 | 1,302                             | 5  |
| <b>34</b>                               | <b>129</b>          | <b>16</b>          | 205             | <b>102</b> | <b>4</b>  | <b>11</b>         | <b>89</b>                         | 6  |
| 165                                     | 31                  | 72                 | 639             | 449        | 74        | 29                | 1,605                             | 7  |
| 44                                      | 38                  | 7                  | 331             | 160        | 15        | 20                | 645                               | 8  |
| 18,706                                  | 19,878              | 2,506              | 54,643          | 40,947     | 1,465     | 574               | 153,920                           | 9  |
| 46                                      | 18                  | 22                 | 316             | 264        | 40        | 14                | 750                               | 10 |
| 164                                     | 99                  | 59                 | 615             | 344        | 39        | 32                | 1,497                             | 11 |
| 327                                     | 213                 | 108                | 2,059           | 1,145      | 94        | 17                | 4,267                             | 12 |
| 1,053                                   | 54                  | 63                 | 359             | 306        | 46        | 6                 | 1,952                             | 13 |
| 3                                       | —                   | 6                  | 21              | 21         | 11        | —                 | 71                                | 14 |
| 10                                      | 4                   | 2                  | 97              | 20         | 22        | —                 | 157                               | 15 |
| 78                                      | 6                   | 4                  | 88              | 88         | 1         | 2                 | 273                               | 16 |
| 1,681                                   | 394                 | 305                | 3,555           | 2,188      | 253       | 71                | 8,967                             | 17 |
| 20,387                                  | 20,272              | 2,811              | 58,198          | 43,135     | 1,718     | 645               | 162,887                           | 18 |
| 28,576                                  | 27,064              | 5,585              | 87,779          | 62,425     | 2,990     | 1,498             | 239,611                           | 19 |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.



**TABLE 3 — (Concluded)**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Returns, Sources of Income, Allowable Deductions and Income Tax  
by Occupational Classes**

(All money figures in thousands of dollars)

|    |  | Financial                                 |  |                     | Estates  | Un-<br>classi-<br>fied | Grand<br>Total* |
|----|--|---|--|---------------------|----------|------------------------|-----------------|
|    |  | Investment<br>Income<br>Pre-<br>dominates | Pension<br>Income<br>Pre-<br>dominates | Total*<br>Financial |          |                        |                 |
| 1  | Number of <b>Taxable</b> Returns . . . . .               | 72,360                                    | 13,200                                 | 85,560              | 4,520    | 7,650                  | 3,558,650       |
|    | <b>Sources of Income</b>                                 |   |  |                     |          |                        |                 |
| 2  | Wages and Salaries . . . . .                             | \$ 63,081                                 | \$ 29,300                              | \$ 92,381           | \$ 1,027 | \$ 17,141              | \$10,483,990    |
| 3  | Business Income . . . . .                                | 4,641                                     | 55                                     | 4,696               | 523      | 3,162                  | 807,354         |
| 4  | Professional Income . . . . .                            | 2,238                                     | 6                                      | 2,244               | 6        | 1,706                  | 292,135         |
| 5  | Commission Income . . . . .                              | 1,445                                     | 79                                     | 1,524               | —        | 546                    | 210,583         |
| 6  | Farm or Fishing Income . . . . .                         | 422                                       | 17                                     | 405                 | —        | 2,313                  | 106,621         |
| 7  | Old Age Pension Income . . . . .                         | 9,586                                     | 2,833                                  | 12,420              | 160      | 489                    | 28,339          |
| 8  | Other Earned Income . . . . .                            | 6,041                                     | 168                                    | 6,209               | 90       | 1,135                  | 20,514          |
| 9  | Total-Earned Income Assessed . . . . .                   | 86,610                                    | 32,458                                 | 119,069             | 1,806    | 26,492                 | 11,949,536      |
| 10 | Dividends . . . . .                                      | 149,585                                   | 2,558                                  | 152,142             | 22,664   | 2,856                  | 258,060         |
| 11 | Bond and Bank Interest . . . . .                         | 43,387                                    | 2,253                                  | 45,640              | 6,986    | 1,673                  | 106,460         |
| 12 | Rental Income . . . . .                                  | 76,017                                    | 379                                    | 76,396              | 1,210    | 861                    | 122,999         |
| 13 | Mortgage Interest . . . . .                              | 23,816                                    | 301                                    | 24,117              | 1,845    | 610                    | 46,106          |
| 14 | Annuity Income . . . . .                                 | 3,506                                     | 591                                    | 4,097               | 168      | 145                    | 7,679           |
| 15 | Estate Income . . . . .                                  | 55,763                                    | 170                                    | 55,933              | 4,626    | 1,419                  | 70,568          |
| 16 | Other Investment Income . . . . .                        | 11,681                                    | 65                                     | 11,746              | 965      | 702                    | 20,190          |
| 17 | Total-Investment Income Assessed . . . . .               | 363,755                                   | 6,317                                  | 370,071             | 38,464   | 8,266                  | 632,062         |
| 18 | <b>Total Income Assessed</b> . . . . .                   | 450,365                                   | 38,775                                 | 489,140             | 40,270   | 34,758                 | 12,581,598      |
|    | <b>Exemptions and Deductions Allowed</b>                 |   |  |                     |          |                        |                 |
| 19 | Personal Exemptions . . . . .                            | 107,950                                   | 22,595                                 | 130,545             | 1,487    | 13,256                 | 5,856,909       |
| 20 | Pension Fund Deductions . . . . .                        | 791                                       | 223                                    | 1,014               | 3        | 364                    | 177,590         |
| 21 | Union Dues . . . . .                                     | 49  | 9                                      | 58                  | 1        | 28                     | 31,574          |
| 22 | Donations . . . . .                                      | 14,735                                    | 963                                    | 15,698              | 254      | 521                    | 229,329         |
| 23 | Medical Expenses . . . . .                               | 5,137                                     | 575                                    | 5,712               | 84       | 1,531                  | 114,425         |
| 24 | Other Deductions . . . . .                               | 1,581                                     | 141                                    | 1,722               | 27,028   | 124                    | 66,838          |
| 25 | <b>Total Exemptions and Deductions Allowed</b> . . . . . | 130,243                                   | 24,506                                 | 154,749             | 28,857   | 15,824                 | 6,476,665       |
| 26 | <b>Net Taxable Income Assessed</b> . . . . .             | 320,122                                   | 14,269                                 | 334,391             | 11,413   | 18,934                 | 6,104,933       |
| 27 | <b>Tax Payable</b> . . . . .                             | 71,755                                    | 2,189                                  | 73,944              | 2,717    | 3,880                  | 1,148,755       |
| 1  | Number of <b>Non-Taxable</b> Returns . . . . .           | 51,750                                    | 27,580                                 | 79,330              | 460      | 14,080                 | 1,365,050       |
|    | <b>Sources of Income</b>                                 |   |  |                     |          |                        |                 |
| 2  | Wages and Salaries . . . . .                             | \$ 6,141                                  | \$ 23,151                              | \$ 29,292           | \$ 35    | \$ 7,919               | \$1,222,130     |
| 3  | Business Income . . . . .                                | 275                                       | 18                                     | 293                 | 87       | 1,175                  | 137,719         |
| 4  | Professional Income . . . . .                            | 107                                       | 8                                      | 115                 | —        | 55                     | 5,315           |
| 5  | Commission Income . . . . .                              | 299                                       | 63                                     | 362                 | —        | 137                    | 18,954          |
| 6  | Farm or Fishing Income . . . . .                         | 413                                       | 15                                     | 399                 | —        | 956                    | 119,058         |
| 7  | Old Age Pension Income . . . . .                         | 7,290                                     | 7,205                                  | 14,495              | 28       | 811                    | 28,094          |
| 8  | Other Earned Income . . . . .                            | 328                                       | 47                                     | 375                 | 1        | 288                    | 3,257           |
| 9  | Total-Earned Income Assessed . . . . .                   | 14,027                                    | 30,507                                 | 44,533              | 23       | 11,341                 | 1,534,527       |
| 10 | Dividends . . . . .                                      | 6,451                                     | 744                                    | 7,195               | 20       | 442                    | 11,389          |
| 11 | Bond and Bank Interest . . . . .                         | 8,485                                     | 1,647                                  | 10,132              | 35       | 542                    | 20,439          |
| 12 | Rental Income . . . . .                                  | 21,922                                    | 544                                    | 22,466              | 7        | 655                    | 33,395          |
| 13 | Mortgage Interest . . . . .                              | 4,591                                     | 204                                    | 4,796               | 1        | 283                    | 9,568           |
| 14 | Annuity Income . . . . .                                 | 1,217                                     | 340                                    | 1,557               | —        | 55                     | 2,051           |
| 15 | Estate Income . . . . .                                  | 2,106                                     | 49                                     | 2,155               | 308      | 219                    | 3,412           |
| 16 | Other Investment Income . . . . .                        | 741                                       | 62                                     | 803                 | 5        | 236                    | 2,280           |
| 17 | Total-Investment Income Assessed . . . . .               | 45,513                                    | 3,590                                  | 49,104              | 376      | 2,432                  | 82,534          |
| 18 | <b>Total Income Assessed</b> . . . . .                   | 59,540                                    | 34,097                                 | 93,637              | 353      | 13,773                 | 1,617,061       |
| 19 | <b>Total Exemptions and Deductions Allowed</b> . . . . . | 90,685                                    | 55,793                                 | 146,478             | 677      | 27,379                 | 2,445,326       |

Bold italic figures denote net loss.

\*Money figures may not add to total due to rounding.



**TABLE 4**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

|    |  | Newfoundland |                 |            | Prince Edward Island |                 |           |
|----|--|--------------|-----------------|------------|----------------------|-----------------|-----------|
|    |  | St. John's   | All Other Areas | Total†     | Charlotte-town       | All Other Areas | Total†    |
| 1  | Number of <b>Taxable Returns</b> .....               | 17,680       | 27,200          | 44,880     | 4,000                | 3,290           | 7,290     |
|    | <b>Sources of Income</b>                             |              |                 |            |                      |                 |           |
| 2  | Wages and Salaries.....                              | \$ 50,875    | \$ 80,842       | \$ 131,718 | \$ 10,386            | \$ 6,409        | \$ 16,794 |
| 3  | Business Income.....                                 | 3,533        | 4,499           | 8,032      | 726                  | 1,585           | 2,311     |
| 4  | Professional Income.....                             | 885          | 467             | 1,352      | 301                  | 541             | 843       |
| 5  | Commission Income.....                               | 1,178        | 435             | 1,613      | 190                  | 82              | 273       |
| 6  | Farm or Fishing Income.....                          | 13           | —               | 13         | 34                   | 397             | 363       |
| 7  | Old Age Pension Income.....                          | 110          | 79              | 190        | 43                   | 61              | 104       |
| 8  | Other Earned Income.....                             | 131          | 156             | 286        | 9                    | 6               | 15        |
| 9  | Total-Earned Income Assessed.....                    | 56,725       | 86,478          | 143,204    | 11,621               | 9,081           | 20,703    |
| 10 | Dividends.....                                       | 878          | 249             | 1,126      | 264                  | 122             | 386       |
| 11 | Bond and Bank Interest.....                          | 537          | 323             | 860        | 126                  | 159             | 285       |
| 12 | Rental Income.....                                   | 217          | 338             | 555        | 143                  | 17              | 160       |
| 13 | Mortgage Interest.....                               | 121          | 26              | 147        | 25                   | 23              | 48        |
| 14 | Annuity Income.....                                  | 17           | 13              | 30         | 5                    | 4               | 9         |
| 15 | Estate Income.....                                   | 149          | 7               | 156        | 121                  | 25              | 45        |
| 16 | Other Investment Income.....                         | 30           | —               | 30         | 32                   | 24              | 56        |
| 17 | Total-Investment Income Assessed.....                | 1,949        | 956             | 2,904      | 716                  | 374             | 1,089     |
| 18 | <b>Total Income Assessed</b> .....                   | 58,674       | 87,434          | 146,108    | 12,337               | 9,455           | 21,792    |
|    | <b>Exemptions and Deductions Allowed</b>             |              |                 |            |                      |                 |           |
| 19 | Personal Exemptions.....                             | 30,567       | 50,543          | 81,110     | 6,547                | 5,727           | 12,274    |
| 20 | Pension Fund Deductions.....                         | 463          | 941             | 1,404      | 243                  | 83              | 326       |
| 21 | Union Dues.....                                      | 93           | 215             | 308        | 20                   | 13              | 33        |
| 22 | Donations.....                                       | 746          | 1,136           | 1,882      | 172                  | 140             | 312       |
| 23 | Medical Expenses.....                                | 233          | 157             | 390        | 119                  | 65              | 184       |
| 24 | Other Deductions.....                                | 149          | 277             | 426        | 25                   | 56              | 81        |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 32,251       | 53,269          | 85,520     | 7,126                | 6,084           | 13,210    |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 26,423       | 34,165          | 60,588     | 5,211                | 3,371           | 8,582     |
| 27 | <b>Tax Payable</b> .....                             | 4,852        | 6,034           | 10,886     | 963                  | 558             | 1,521     |
|    | <b>Number of Taxable Returns</b>                     |              |                 |            |                      |                 |           |
| 1  | Under \$ 1,000.....                                  | *            | 120             | 200        | *                    | *               | *         |
| 2  | \$1,000 under 1,500.....                             | 1,980        | 3,600           | 5,580      | 720                  | 580             | 1,300     |
| 3  | 1,500 under 2,000.....                               | 1,820        | 2,140           | 3,960      | 540                  | 500             | 1,040     |
| 4  | 2,000 under 2,500.....                               | 2,210        | 2,930           | 5,140      | 550                  | 420             | 970       |
| 5  | 2,500 under 3,000.....                               | 3,370        | 4,330           | 7,700      | 560                  | 580             | 1,140     |
| 6  | 3,000 under 3,500.....                               | 2,970        | 4,890           | 7,860      | 470                  | 400             | 870       |
| 7  | 3,500 under 4,000.....                               | 1,810        | 3,210           | 5,020      | 400                  | 250             | 650       |
| 8  | 4,000 under 4,500.....                               | 1,120        | 2,040           | 3,160      | 290                  | 220             | 510       |
| 9  | 4,500 under 5,000.....                               | 540          | 1,320           | 1,860      | 120                  | *               | 180       |
| 10 | 5,000 under 6,000.....                               | 660          | 1,430           | 2,090      | 170                  | *               | 240       |
| 11 | 6,000 under 7,000.....                               | 340          | 550             | 890        | *                    | 100             | 120       |
| 12 | 7,000 under 8,000.....                               | 130          | 240             | 370        | *                    | *               | *         |
| 13 | 8,000 under 9,000.....                               | 100          | 120             | 220        | *                    | *               | *         |
| 14 | 9,000 under 10,000.....                              | 150          | *               | 220        | *                    | *               | *         |
| 15 | 10,000 under 15,000.....                             | 230          | 130             | 360        | *                    | *               | *         |
| 16 | 15,000 and over.....                                 | 170          | *               | 250        | *                    | *               | *         |
| 17 | <b>Total Number of Taxable Returns</b> .....         | 17,680       | 27,200          | 44,880     | 4,000                | 3,290           | 7,290     |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

## 1954 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

|    |  | Nova Scotia           |                      |                 |            | New Brunswick |           |
|----|--|-----------------------|----------------------|-----------------|------------|---------------|-----------|
|    |  | Halifax and Dartmouth | Sydney and Glace Bay | All Other Areas | Total†     | Fredericton   | Moncton   |
| 1  | Number of Taxable Returns.....                       | 40,120                | 12,580               | 51,180          | 103,880    | 4,960         | 11,130    |
|    | <b>Sources of Income</b>                             |                       |                      |                 |            |               |           |
| 2  | Wages and Salaries.....                              | \$ 112,576            | \$ 39,406            | \$ 130,472      | \$ 282,454 | \$ 14,533     | \$ 32,878 |
| 3  | Business Income.....                                 | 6,074                 | 1,693                | 12,008          | 19,774     | 1,219         | 1,189     |
| 4  | Professional Income.....                             | 2,740                 | 637                  | 4,211           | 7,589      | 672           | 1,068     |
| 5  | Commission Income.....                               | 2,010                 | 417                  | 1,489           | 3,916      | 379           | 563       |
| 6  | Farm or Fishing Income.....                          | 96                    | 6                    | 1,568           | 1,670      | 2             | 19        |
| 7  | Old Age Pension Income.....                          | 364                   | 146                  | 539             | 1,048      | 63            | 128       |
| 8  | Other Earned Income.....                             | 185                   | 33                   | 209             | 428        | 34            | 59        |
| 9  | Total-Earned Income Assessed.....                    | 124,045               | 42,338               | 150,496         | 316,879    | 16,902        | 35,904    |
| 10 | Dividends.....                                       | 3,202                 | 460                  | 3,852           | 7,514      | 297           | 662       |
| 11 | Bond and Bank Interest.....                          | 1,039                 | 237                  | 1,628           | 2,905      | 166           | 401       |
| 12 | Rental Income.....                                   | 1,289                 | 375                  | 569             | 2,232      | 97            | 313       |
| 13 | Mortgage Interest.....                               | 97                    | 74                   | 375             | 546        | 41            | 110       |
| 14 | Annuity Income.....                                  | 98                    | 4                    | 109             | 211        | 5             | 4         |
| 15 | Estate Income.....                                   | 1,204                 | 22                   | 860             | 2,085      | 128           | 261       |
| 16 | Other Investment Income.....                         | 194                   | 29                   | 232             | 456        | 1             | 40        |
| 17 | Total-Investment Income Assessed.....                | 7,123                 | 1,201                | 7,625           | 15,949     | 735           | 1,791     |
| 18 | <b>Total Income Assessed</b> .....                   | 131,168               | 43,539               | 158,121         | 332,828    | 17,637        | 37,695    |
|    | <b>Exemptions and Deductions Allowed</b>             |                       |                      |                 |            |               |           |
| 19 | Personal Exemptions.....                             | 66,007                | 24,429               | 91,753          | 182,189    | 8,625         | 19,088    |
| 20 | Pension Fund Deductions.....                         | 2,652                 | 558                  | 2,071           | 5,281      | 301           | 690       |
| 21 | Union Dues.....                                      | 297                   | 248                  | 552             | 1,096      | 26            | 98        |
| 22 | Donations.....                                       | 1,684                 | 548                  | 1,878           | 4,110      | 262           | 712       |
| 23 | Medical Expenses.....                                | 1,040                 | 389                  | 834             | 2,263      | 149           | 321       |
| 24 | Other Deductions.....                                | 274                   | 145                  | 706             | 1,125      | 53            | 198       |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 71,954                | 26,317               | 97,794          | 196,064    | 9,416         | 21,107    |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 59,214                | 17,222               | 60,327          | 136,764    | 8,221         | 16,588    |
| 27 | <b>Tax Payable</b> .....                             | 10,610                | 3,145                | 10,629          | 24,384     | 1,516         | 3,185     |
|    | <b>Number of Taxable Returns</b>                     |                       |                      |                 |            |               |           |
| 1  | Under \$ 1,000.....                                  | 350                   | —                    | 370             | 720        | *             | *         |
| 2  | \$1,000 under 1,500.....                             | 4,270                 | 1,010                | 6,420           | 11,700     | 530           | 1,040     |
| 3  | 1,500 under 2,000.....                               | 4,950                 | 820                  | 6,160           | 11,930     | 550           | 1,350     |
| 4  | 2,000 under 2,500.....                               | 5,200                 | 1,320                | 6,810           | 13,330     | 750           | 1,540     |
| 5  | 2,500 under 3,000.....                               | 6,870                 | 1,860                | 9,440           | 18,170     | 710           | 1,750     |
| 6  | 3,000 under 3,500.....                               | 6,260                 | 2,040                | 8,330           | 16,630     | 700           | 1,890     |
| 7  | 3,500 under 4,000.....                               | 4,350                 | 2,300                | 5,090           | 11,740     | 390           | 1,410     |
| 8  | 4,000 under 4,500.....                               | 2,580                 | 1,340                | 3,050           | 6,970      | 370           | 470       |
| 9  | 4,500 under 5,000.....                               | 1,360                 | 850                  | 1,710           | 3,920      | 180           | 440       |
| 10 | 5,000 under 6,000.....                               | 1,530                 | 540                  | 1,590           | 3,660      | 310           | 520       |
| 11 | 6,000 under 7,000.....                               | 820                   | 180                  | 780             | 1,780      | 130           | 190       |
| 12 | 7,000 under 8,000.....                               | 370                   | *                    | 320             | 760        | 110           | 150       |
| 13 | 8,000 under 9,000.....                               | 250                   | *                    | 270             | 610        | *             | *         |
| 14 | 9,000 under 10,000.....                              | 200                   | *                    | 160             | 440        | *             | *         |
| 15 | 10,000 under 15,000.....                             | 430                   | *                    | 460             | 950        | *             | 130       |
| 16 | 15,000 and over.....                                 | 330                   | *                    | 220             | 570        | *             | *         |
| 17 | <b>Total Number of Taxable Returns</b> .....         | 40,120                | 12,580               | 51,180          | 103,880    | 4,960         | 11,130    |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.



**TABLE 4 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| New Brunswick—(Concl'd) |                 |            | Quebec              |            |               |           |           |           |             |            |    |
|-------------------------|-----------------|------------|---------------------|------------|---------------|-----------|-----------|-----------|-------------|------------|----|
| Saint John              | All Other Areas | Total†     | Cap de la Madeleine | Chicoutimi | Drummondville | Granby    | Hull      | Jonquiere | Montreal    | Quebec     |    |
| 19,370                  | 38,740          | 74,200     | 4,010               | 6,120      | 5,780         | 5,270     | 12,390    | 4,290     | 469,000     | 51,300     | 1  |
| \$ 51,257               | \$ 101,456      | \$ 200,124 | \$ 12,320           | \$ 19,141  | \$ 15,039     | \$ 13,478 | \$ 34,055 | \$ 14,120 | \$1,431,578 | \$ 140,868 | 2  |
| 3,037                   | 8,288           | 13,734     | 380                 | 996        | 1,492         | 1,336     | 2,147     | 405       | 94,150      | 15,019     | 3  |
| 923                     | 2,369           | 5,032      | 39                  | 266        | 396           | 235       | 499       | 112       | 41,320      | 6,520      | 4  |
| 1,185                   | 923             | 3,051      | 246                 | 542        | 258           | 215       | 530       | 116       | 33,843      | 4,394      | 5  |
| 26                      | 625             | 620        | —                   | —          | —             | —         | —         | —         | 249         | 21         | 6  |
| 266                     | 255             | 712        | 9                   | 48         | 19            | 23        | 29        | 2         | 3,148       | 408        | 7  |
| 84                      | 139             | 316        | —                   | 8          | 36            | 15        | 55        | —         | 5,702       | 178        | 8  |
| 56,726                  | 114,055         | 223,589    | 12,994              | 21,001     | 17,240        | 15,302    | 37,315    | 14,755    | 1,609,990   | 167,366    | 9  |
| 1,222                   | 1,924           | 4,105      | 4                   | 129        | 85            | 107       | 342       | 5         | 55,504      | 3,566      | 10 |
| 758                     | 1,567           | 2,893      | 16                  | 44         | 88            | 99        | 113       | 33        | 14,343      | 2,309      | 11 |
| 471                     | 168             | 1,049      | 52                  | 152        | 101           | 66        | 100       | 49        | 28,000      | 1,941      | 12 |
| 116                     | 184             | 450        | —                   | 98         | 67            | 79        | 10        | 17        | 6,379       | 557        | 13 |
| 32                      | 73              | 114        | —                   | —          | 6             | —         | —         | —         | 862         | 25         | 14 |
| 493                     | 307             | 1,188      | 2                   | —          | 53            | 54        | 66        | —         | 13,804      | 938        | 15 |
| 5                       | 72              | 117        | —                   | 246        | 18            | —         | 7         | —         | 3,760       | 183        | 16 |
| 3,097                   | 4,295           | 9,916      | 74                  | 669        | 418           | 405       | 638       | 104       | 122,652     | 9,519      | 17 |
| 59,823                  | 118,350         | 233,505    | 13,068              | 21,670     | 17,658        | 15,707    | 37,953    | 14,859    | 1,732,642   | 176,885    | 18 |
| 32,100                  | 68,241          | 128,054    | 7,595               | 11,673     | 10,571        | 8,431     | 20,788    | 8,856     | 767,754     | 85,380     | 19 |
| 959                     | 1,680           | 3,630      | 278                 | 338        | 227           | 142       | 773       | 282       | 22,089      | 2,659      | 20 |
| 132                     | 276             | 532        | 39                  | 59         | 32            | 47        | 82        | 59        | 3,720       | 354        | 21 |
| 969                     | 2,142           | 4,086      | 1,119               | 1,637      | 1,005         | 987       | 1,140     | 1,323     | 63,911      | 14,214     | 22 |
| 546                     | 987             | 2,002      | 121                 | 251        | 152           | 178       | 372       | 176       | 15,420      | 1,253      | 23 |
| 141                     | 585             | 977        | 18                  | 13         | 40            | 61        | 24        | 59        | 7,987       | 395        | 24 |
| 34,847                  | 73,911          | 139,281    | 9,170               | 13,971     | 12,027        | 9,846     | 23,179    | 10,755    | 880,881     | 104,255    | 25 |
| 24,976                  | 44,439          | 94,224     | 3,898               | 7,699      | 5,631         | 5,861     | 14,774    | 4,104     | 851,761     | 72,630     | 26 |
| 4,311                   | 7,810           | 16,822     | 591                 | 1,375      | 935           | 929       | 2,340     | 611       | 158,972     | 13,639     | 27 |
| *                       | *               | 170        | —                   | —          | —             | —         | *         | —         | 2,070       | 140        | 1  |
| 2,210                   | 5,760           | 9,540      | 410                 | 560        | 720           | 680       | 1,530     | 260       | 42,900      | 7,100      | 2  |
| 2,590                   | 5,310           | 9,800      | 520                 | 710        | 670           | 700       | 1,570     | 290       | 52,110      | 7,140      | 3  |
| 2,680                   | 4,740           | 9,710      | 280                 | 570        | 940           | 860       | 1,690     | 410       | 61,370      | 6,110      | 4  |
| 3,630                   | 6,340           | 12,430     | 440                 | 630        | 1,100         | 1,040     | 2,060     | 240       | 70,790      | 8,190      | 5  |
| 3,240                   | 5,270           | 11,100     | 680                 | 750        | 900           | 830       | 1,950     | 580       | 69,640      | 7,420      | 6  |
| 1,880                   | 4,290           | 7,970      | 630                 | 1,120      | 730           | 410       | 1,460     | 1,100     | 53,910      | 4,820      | 7  |
| 1,000                   | 2,140           | 3,980      | 500                 | 920        | 250           | 270       | 640       | 920       | 33,400      | 2,600      | 8  |
| 630                     | 1,460           | 2,710      | 220                 | 300        | *             | *         | 460       | 260       | 21,010      | 1,860      | 9  |
| 580                     | 1,620           | 3,030      | 190                 | 280        | 130           | 130       | 580       | 170       | 23,060      | 2,040      | 10 |
| 260                     | 730             | 1,310      | *                   | *          | *             | 100       | 170       | *         | 11,630      | 1,120      | 11 |
| 130                     | 270             | 660        | *                   | *          | *             | *         | *         | *         | 7,180       | 590        | 12 |
| 110                     | 140             | 360        | *                   | *          | *             | *         | *         | *         | 4,010       | 370        | 13 |
| *                       | 110             | 300        | —                   | *          | *             | *         | *         | *         | 2,850       | 260        | 14 |
| 190                     | 310             | 710        | —                   | *          | *             | *         | *         | —         | 6,970       | 850        | 15 |
| 110                     | 160             | 420        | —                   | *          | *             | *         | *         | —         | 6,100       | 690        | 16 |
| 19,370                  | 38,740          | 74,200     | 4,010               | 6,120      | 5,780         | 5,270     | 12,390    | 4,290     | 469,000     | 51,300     | 17 |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.



TABLE 4 — (Cont'd)

## 1955 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

|  |  | Quebec—(Continued)      |               |           |                     |            |                   |
|--|--|-------------------------|---------------|-----------|---------------------|------------|-------------------|
|  |  | Rouyn<br>and<br>Noranda | St. Hyacinthe | St. Johns | Shawinigan<br>Falls | Sherbrooke | Thetford<br>Mines |
| 1  | Number of <b>Taxable Returns</b> .....         | 5,680                   | 4,190         | 5,750     | 7,520               | 11,540     | 4,330             |
| <b>Sources of Income</b>                 |  |                         |               |           |                     |            |                   |
| 2  | Wages and Salaries.....                        | \$ 18,452               | \$ 9,982      | \$ 16,027 | \$ 23,999           | \$ 30,294  | \$ 15,211         |
| 3  | Business Income.....                           | 1,354                   | 1,266         | 1,991     | 1,416               | 2,599      | 1,198             |
| 4  | Professional Income.....                       | 405                     | 399           | 391       | 651                 | 1,035      | 44                |
| 5  | Commission Income.....                         | 111                     | 34            | 217       | 142                 | 830        | 193               |
| 6  | Farm or Fishing Income.....                    | —                       | —             | —         | 4                   | 51         | 34                |
| 7  | Old Age Pension Income.....                    | —                       | 6             | 26        | 17                  | 78         | 21                |
| 8  | Other Earned Income.....                       | 69                      | 6             | —         | 26                  | 92         | 24                |
| 9  | Total-Earned Income Assessed.....              | 20,391                  | 11,693        | 18,652    | 26,247              | 34,877     | 16,657            |
| 10                                       | Dividends.....                                 | 20                      | 148           | 40        | 158                 | 766        | 246               |
| 11                                       | Bond and Bank Interest.....                    | 13                      | 131           | 58        | 154                 | 255        | 102               |
| 12                                       | Rental Income.....                             | 166                     | 192           | 267       | 290                 | 597        | 217               |
| 13                                       | Mortgage Interest.....                         | 2                       | 67            | 39        | 36                  | 168        | 10                |
| 14                                       | Annuity Income.....                            | —                       | —             | 4         | 4                   | 4          | —                 |
| 15                                       | Estate Income.....                             | —                       | 1             | 6         | —                   | 706        | 14                |
| 16                                       | Other Investment Income.....                   | 3                       | 47            | 1         | 1                   | 337        | 11                |
| 17                                       | Total-Investment Income Assessed.....          | 204                     | 586           | 415       | 643                 | 2,833      | 600               |
| 18                                       | <b>Total Income Assessed</b> .....             | 20,595                  | 12,279        | 19,067    | 26,890              | 37,710     | 17,257            |
| <b>Exemptions and Deductions Allowed</b> |  |                         |               |           |                     |            |                   |
| 19                                       | Personal Exemptions.....                       | 10,742                  | 6,909         | 10,425    | 14,963              | 19,594     | 8,883             |
| 20                                       | Pension Fund Deductions.....                   | 301                     | 107           | 170       | 515                 | 277        | 120               |
| 21                                       | Union Dues.....                                | 37                      | 33            | 68        | 86                  | 82         | 45                |
| 22                                       | Donations.....                                 | 275                     | 907           | 1,114     | 2,208               | 2,140      | 1,438             |
| 23                                       | Medical Expenses.....                          | 129                     | 156           | 141       | 372                 | 404        | 117               |
| 24                                       | Other Deductions.....                          | 39                      | 21            | 22        | 31                  | 275        | 1                 |
| 25                                       | <b>Total Exemptions and Deductions Allowed</b> | 11,523                  | 8,133         | 11,940    | 18,175              | 22,772     | 10,604            |
| 26                                       | <b>Net Taxable Income Assessed</b> .....       | 9,072                   | 4,146         | 7,127     | 8,715               | 14,938     | 6,653             |
| 27                                       | <b>Tax Payable</b> .....                       | 1,499                   | 690           | 1,209     | 1,391               | 2,570      | 1,088             |
| <b>Number of Taxable Returns</b>         |  |                         |               |           |                     |            |                   |
| 1  | Under \$ 1,000.....                            | *                       | *             | *         | *                   | *          | —                 |
| 2  | \$1,000 under 1,500.....                       | 440                     | 660           | 520       | 620                 | 1,440      | 190               |
| 3  | 1,500 under 2,000.....                         | 380                     | 740           | 550       | 630                 | 1,740      | 250               |
| 4  | 2,000 under 2,500.....                         | 420                     | 640           | 760       | 590                 | 1,520      | 190               |
| 5  | 2,500 under 3,000.....                         | 620                     | 640           | 1,010     | 670                 | 2,050      | 330               |
| 6  | 3,000 under 3,500.....                         | 1,070                   | 590           | 1,070     | 1,070               | 1,540      | 640               |
| 7  | 3,500 under 4,000.....                         | 1,220                   | 360           | 730       | 1,710               | 960        | 1,250             |
| 8  | 4,000 under 4,500.....                         | 570                     | 140           | 470       | 970                 | 700        | 670               |
| 9  | 4,500 under 5,000.....                         | 350                     | *             | 110       | 420                 | 480        | 250               |
| 10                                       | 5,000 under 6,000.....                         | 310                     | 180           | 220       | 420                 | 390        | 300               |
| 11                                       | 6,000 under 7,000.....                         | 120                     | *             | *         | 170                 | 240        | *                 |
| 12                                       | 7,000 under 8,000.....                         | *                       | *             | *         | *                   | 110        | *                 |
| 13                                       | 8,000 under 9,000.....                         | *                       | —             | *         | 100                 | *          | —                 |
| 14                                       | 9,000 under 10,000.....                        | *                       | —             | *         | *                   | *          | *                 |
| 15                                       | 10,000 under 15,000.....                       | *                       | *             | *         | *                   | 140        | *                 |
| 16                                       | 15,000 and over.....                           | *                       | *             | *         | *                   | 110        | *                 |
| 17                                       | <b>Total Number of Taxable Returns</b> .....   | 5,680                   | 4,190         | 5,750     | 7,520               | 11,540     | 4,330             |

\*Less than 100; included in total but not shown separately.

Bold italic figures denote net loss.

TABLE 4 — (Cont'd)

## 1955 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

| Quebec—(Concluded) |                  |                       |              | Ontario   |            |           |                |                 |           |    |
|--------------------|------------------|-----------------------|--------------|-----------|------------|-----------|----------------|-----------------|-----------|----|
| Trois<br>Rivieres  | Valley-<br>field | All<br>Other<br>Areas | Total†       | Barrie    | Belleville | Brampton  | Brant-<br>ford | Brock-<br>ville | Chatham   |    |
| 9,850              | 5,010            | 220,570               | 832,600      | 5,180     | 7,210      | 5,540     | 16,750         | 4,730           | 8,480     | 1  |
| \$ 29,739          | \$ 13,343        | \$ 612,254            | \$ 2,449,900 | \$ 13,959 | \$ 20,471  | \$ 16,382 | \$ 49,207      | \$ 13,274       | \$ 24,852 | 2  |
| 2,055              | 1,167            | 60,619                | 189,591      | 1,234     | 1,838      | 2,197     | 3,248          | 773             | 2,091     | 3  |
| 481                | 268              | 8,747                 | 61,807       | 636       | 992        | 350       | 1,101          | 800             | 1,640     | 4  |
| 455                | 149              | 6,785                 | 49,061       | 428       | 447        | 243       | 943            | 163             | 603       | 5  |
| —                  | 4                | 1,112                 | 1,255        | 38        | —          | 385       | 516            | —               | 40        | 6  |
| 52                 | 14               | 846                   | 4,745        | 56        | 64         | 63        | 155            | 62              | 66        | 7  |
| 32                 | —                | 707                   | 6,947        | 2         | 14         | 12        | 71             | 26              | 58        | 8  |
| 32,814             | 14,945           | 691,070               | 2,763,306    | 16,353    | 23,826     | 19,632    | 55,241         | 15,098          | 29,350    | 9  |
| 264                | 14               | 5,500                 | 66,897       | 234       | 323        | 95        | 1,997          | 501             | 397       | 10 |
| 133                | 33               | 3,557                 | 21,484       | 128       | 173        | 115       | 748            | 161             | 295       | 11 |
| 366                | 30               | 3,312                 | 35,897       | 305       | 233        | 116       | 646            | 88              | 312       | 12 |
| 97                 | 8                | 1,616                 | 9,252        | 67        | 72         | 213       | 230            | 106             | 156       | 13 |
| —                  | 1                | 149                   | 1,054        | 3         | 25         | 4         | 88             | 17              | 26        | 14 |
| 11                 | 2                | 1,265                 | 16,922       | 49        | 67         | 151       | 737            | 498             | 448       | 15 |
| 22                 | —                | 269                   | 4,906        | 31        | 26         | —         | 37             | 116             | 5         | 16 |
| 893                | 88               | 15,668                | 156,412      | 817       | 919        | 694       | 4,483          | 1,487           | 1,639     | 17 |
| 33,707             | 15,033           | 706,738               | 2,919,718    | 17,170    | 24,745     | 20,326    | 59,724         | 16,585          | 30,989    | 18 |
| 17,968             | 8,800            | 393,481               | 1,412,814    | 8,521     | 11,840     | 8,933     | 27,840         | 7,483           | 14,245    | 19 |
| 561                | 133              | 8,427                 | 37,395       | 310       | 412        | 239       | 597            | 194             | 341       | 20 |
| 83                 | 43               | 1,642                 | 6,512        | 24        | 60         | 44        | 212            | 38              | 59        | 21 |
| 2,609              | 1,150            | 36,281                | 133,459      | 227       | 306        | 195       | 894            | 206             | 314       | 22 |
| 333                | 93               | 5,767                 | 25,436       | 130       | 269        | 147       | 719            | 199             | 358       | 23 |
| 64                 | 18               | 2,450                 | 11,517       | 89        | 281        | 58        | 128            | 75              | 96        | 24 |
| 21,618             | 10,237           | 448,048               | 1,627,133    | 9,301     | 13,168     | 9,616     | 30,390         | 8,195           | 15,413    | 25 |
| 12,089             | 4,796            | 258,690               | 1,292,585    | 7,869     | 11,577     | 10,710    | 29,334         | 8,390           | 15,576    | 26 |
| 1,939              | 734              | 42,209                | 232,721      | 1,364     | 2,059      | 2,028     | 5,563          | 1,549           | 3,172     | 27 |
| —                  | —                | 350                   | 2,650        | *         | *          | 100       | *              | *               | *         | 1  |
| 1,410              | 510              | 29,210                | 89,160       | 490       | 780        | 330       | 1,110          | 400             | 760       | 2  |
| 910                | 570              | 25,840                | 95,320       | 550       | 700        | 490       | 1,840          | 380             | 750       | 3  |
| 940                | 800              | 26,800                | 104,890      | 760       | 1,080      | 670       | 2,230          | 700             | 950       | 4  |
| 1,140              | 940              | 32,000                | 123,890      | 900       | 920        | 910       | 2,290          | 920             | 1,160     | 5  |
| 1,650              | 790              | 34,120                | 125,290      | 670       | 1,030      | 820       | 3,030          | 740             | 1,460     | 6  |
| 1,190              | 630              | 26,090                | 98,320       | 530       | 680        | 700       | 2,250          | 600             | 1,120     | 7  |
| 830                | 290              | 16,150                | 60,290       | 450       | 560        | 440       | 1,560          | 310             | 760       | 8  |
| 440                | 190              | 9,780                 | 36,380       | 240       | 380        | 310       | 750            | 180             | 410       | 9  |
| 640                | 150              | 9,210                 | 38,400       | 170       | 500        | 280       | 560            | 130             | 490       | 10 |
| 230                | *                | 4,100                 | 18,350       | 110       | 260        | 220       | 390            | 110             | 220       | 11 |
| 180                | *                | 2,140                 | 10,620       | *         | *          | *         | 210            | *               | 100       | 12 |
| *                  | *                | 1,130                 | 6,010        | *         | *          | *         | *              | *               | *         | 13 |
| *                  | *                | 930                   | 4,440        | *         | *          | *         | *              | *               | *         | 14 |
| 120                | *                | 1,780                 | 10,420       | *         | *          | *         | 160            | *               | *         | 15 |
| *                  | —                | 940                   | 8,170        | *         | *          | *         | 160            | *               | *         | 16 |
| 9,850              | 5,010            | 220,570               | 832,600      | 5,180     | 7,210      | 5,540     | 16,750         | 4,730           | 8,480     | 17 |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.



**TABLE 4 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

|  |   | <b>Ontario—(Continued)</b> |                                       |           |           |            |           |
|--|---|----------------------------|---------------------------------------|-----------|-----------|------------|-----------|
|  |   | Cornwall                   | Fort<br>William<br>and Port<br>Arthur | Galt      | Guelph    | Hamilton   | Kingston  |
| 1  | Number of <b>Taxable Returns</b> . . . . .        | 11,690                     | 26,260                                | 8,190     | 12,140    | 101,920    | 15,290    |
| <b>Sources of Income</b>                 |   |                            |                                       |           |           |            |           |
| 2  | Wages and Salaries . . . . .                      | \$ 35,030                  | \$ 80,410                             | \$ 23,903 | \$ 34,386 | \$ 321,878 | \$ 43,351 |
| 3  | Business Income . . . . .                         | 2,592                      | 5,325                                 | 1,635     | 2,459     | 21,412     | 3,382     |
| 4  | Professional Income . . . . .                     | 643                        | 2,246                                 | 319       | 532       | 6,069      | 1,419     |
| 5  | Commission Income . . . . .                       | 405                        | 788                                   | 307       | 648       | 6,659      | 604       |
| 6  | Farm or Fishing Income . . . . .                  | 44                         | 62                                    | 10        | 35        | 202        | —         |
| 7  | Old Age Pension Income . . . . .                  | 21                         | 156                                   | 107       | 113       | 844        | 186       |
| 8  | Other Earned Income . . . . .                     | 66                         | 227                                   | 19        | 52        | 591        | 69        |
| 9  | <b>Total-Earned Income Assessed</b> . . . . .     | 38,801                     | 89,214                                | 26,280    | 38,155    | 357,655    | 49,011    |
| 10                                       | Dividends . . . . .                               | 84                         | 712                                   | 198       | 774       | 7,321      | 1,663     |
| 11                                       | Bond and Bank Interest . . . . .                  | 90                         | 546                                   | 170       | 476       | 3,083      | 575       |
| 12                                       | Rental Income . . . . .                           | 238                        | 218                                   | 206       | 293       | 3,413      | 585       |
| 13                                       | Mortgage Interest . . . . .                       | 113                        | 301                                   | 47        | 55        | 2,049      | 176       |
| 14                                       | Annuity Income . . . . .                          | 7                          | 43                                    | 39        | 53        | 295        | 61        |
| 15                                       | Estate Income . . . . .                           | 9                          | 181                                   | 249       | 207       | 2,892      | 578       |
| 16                                       | Other Investment Income . . . . .                 | 3                          | 81                                    | 19        | 38        | 189        | 33        |
| 17                                       | <b>Total-Investment Income Assessed</b> . . . . . | 544                        | 2,082                                 | 928       | 1,896     | 19,242     | 3,671     |
| 18                                       | <b>Total Income Assessed</b> . . . . .            | 39,345                     | 91,296                                | 27,028    | 40,051    | 376,897    | 52,682    |
| <b>Exemptions and Deductions Allowed</b> |   |                            |                                       |           |           |            |           |
| 19                                       | Personal Exemptions . . . . .                     | 19,559                     | 44,297                                | 13,436    | 19,918    | 165,566    | 24,620    |
| 20                                       | Pension Fund Deductions . . . . .                 | 582                        | 1,655                                 | 190       | 508       | 4,292      | 881       |
| 21                                       | Union Dues . . . . .                              | 135                        | 355                                   | 61        | 103       | 1,162      | 109       |
| 22                                       | Donations . . . . .                               | 441                        | 669                                   | 271       | 456       | 3,717      | 575       |
| 23                                       | Medical Expenses . . . . .                        | 295                        | 1,163                                 | 319       | 467       | 3,728      | 596       |
| 24                                       | Other Deductions . . . . .                        | 88                         | 362                                   | 49        | 120       | 2,262      | 95        |
| 25                                       | <b>Total Exemptions and Deductions Allowed</b>    | 21,100                     | 48,501                                | 14,326    | 21,572    | 180,727    | 26,876    |
| 26                                       | <b>Net Taxable Income Assessed</b> . . . . .      | 18,245                     | 42,795                                | 12,882    | 18,479    | 196,170    | 25,806    |
| 27                                       | <b>Tax Payable</b> . . . . .                      | 3,274                      | 8,012                                 | 2,389     | 3,280     | 36,699     | 4,704     |
| <b>Number of Taxable Returns</b>         |   |                            |                                       |           |           |            |           |
| 1  | Under \$ 1,000 . . . . .                          | *                          | 130                                   | *         | *         | 490        | *         |
| 2  | \$1,000 under 1,500 . . . . .                     | 1,290                      | 2,210                                 | 630       | 1,080     | 7,940      | 1,560     |
| 3  | 1,500 under 2,000 . . . . .                       | 1,070                      | 2,560                                 | 860       | 1,330     | 9,210      | 1,940     |
| 4  | 2,000 under 2,500 . . . . .                       | 1,660                      | 3,050                                 | 1,150     | 1,720     | 11,250     | 1,800     |
| 5  | 2,500 under 3,000 . . . . .                       | 1,470                      | 3,580                                 | 1,170     | 1,950     | 13,530     | 2,060     |
| 6  | 3,000 under 3,500 . . . . .                       | 1,510                      | 4,770                                 | 1,580     | 2,110     | 14,060     | 2,250     |
| 7  | 3,500 under 4,000 . . . . .                       | 1,600                      | 3,720                                 | 1,250     | 1,480     | 14,180     | 2,120     |
| 8  | 4,000 under 4,500 . . . . .                       | 1,080                      | 2,120                                 | 680       | 730       | 10,130     | 1,170     |
| 9  | 4,500 under 5,000 . . . . .                       | 650                        | 1,140                                 | 210       | 530       | 6,810      | 610       |
| 10                                       | 5,000 under 6,000 . . . . .                       | 630                        | 1,470                                 | 250       | 510       | 6,720      | 630       |
| 11                                       | 6,000 under 7,000 . . . . .                       | 300                        | 570                                   | *         | 230       | 2,710      | 370       |
| 12                                       | 7,000 under 8,000 . . . . .                       | 130                        | 260                                   | *         | 150       | 1,500      | 160       |
| 13                                       | 8,000 under 9,000 . . . . .                       | *                          | 120                                   | *         | *         | 850        | 130       |
| 14                                       | 9,000 under 10,000 . . . . .                      | *                          | 180                                   | *         | *         | 410        | *         |
| 15                                       | 10,000 under 15,000 . . . . .                     | *                          | 180                                   | *         | 120       | 1,220      | 220       |
| 16                                       | 15,000 and over . . . . .                         | *                          | 200                                   | *         | *         | 910        | 120       |
| 17                                       | <b>Total Number of Taxable Returns</b> . . . . .  | 11,690                     | 26,260                                | 8,190     | 12,140    | 101,920    | 15,290    |

\*Less than 100; included in total but not shown separately.

Bold italic figures denote net loss.



(TABLE 4 — Cont'd)

## 1955 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

| Ontario—(Continued) |                              |            |                  |              |           |           |            |               |           |    |
|---------------------|------------------------------|------------|------------------|--------------|-----------|-----------|------------|---------------|-----------|----|
| Kirkland<br>Lake    | Kitchener<br>and<br>Waterloo | London     | Niagara<br>Falls | North<br>Bay | Orillia   | Oshawa    | Ottawa     | Owen<br>Sound | Pembroke  |    |
| 4,330               | 28,160                       | 44,950     | 16,390           | 7,210        | 4,340     | 18,050    | 82,200     | 4,980         | 4,510     | 1  |
| \$ 13,382           | \$ 83,157                    | \$ 127,999 | \$ 52,511        | \$ 21,444    | \$ 11,029 | \$ 54,941 | \$ 253,941 | \$ 13,369     | \$ 11,878 | 2  |
| 642                 | 5,541                        | 6,379      | 3,145            | 1,192        | 1,022     | 3,272     | 13,354     | 1,332         | 1,315     | 3  |
| 339                 | 1,403                        | 4,427      | 853              | 914          | 436       | 1,044     | 7,869      | 654           | 666       | 4  |
| 339                 | 2,699                        | 3,117      | 664              | 679          | 402       | 580       | 5,470      | 390           | 191       | 5  |
| —                   | 44                           | 23         | 13               | 4            | 25        | 2         | 249        | 13            | 57        | 6  |
| 12                  | 223                          | 481        | 178              | 47           | 63        | 62        | 892        | 63            | 25        | 7  |
| —                   | 126                          | 208        | 29               | —            | 6         | 37        | 198        | 9             | 4         | 8  |
| 14,714              | 93,105                       | 142,634    | 57,393           | 24,272       | 12,933    | 59,938    | 281,973    | 15,804        | 14,136    | 9  |
| 223                 | 1,099                        | 3,457      | 381              | 161          | 180       | 552       | 5,462      | 573           | 35        | 10 |
| 35                  | 831                          | 1,864      | 332              | 88           | 75        | 329       | 3,088      | 218           | 55        | 11 |
| 159                 | 1,081                        | 2,111      | 380              | 252          | 145       | 422       | 5,149      | 66            | 48        | 12 |
| 1                   | 429                          | 742        | 291              | 62           | 109       | 219       | 1,084      | 129           | 34        | 13 |
| —                   | 74                           | 190        | 42               | 15           | 6         | 15        | 115        | 14            | —         | 14 |
| 32                  | 620                          | 2,014      | 57               | —            | 119       | 189       | 3,055      | 29            | —         | 15 |
| 2                   | 51                           | 162        | 26               | 13           | 16        | 33        | 187        | 9             | —         | 16 |
| 452                 | 4,185                        | 10,540     | 1,509            | 591          | 650       | 1,759     | 18,140     | 1,038         | 172       | 17 |
| 15,166              | 97,290                       | 153,174    | 58,902           | 24,863       | 13,583    | 61,697    | 300,113    | 16,842        | 14,308    | 18 |
| 7,970               | 44,256                       | 70,401     | 27,775           | 12,158       | 7,374     | 30,208    | 127,186    | 8,611         | 7,471     | 19 |
| 171                 | 882                          | 2,725      | 802              | 616          | 150       | 399       | 9,136      | 196           | 210       | 20 |
| 11                  | 192                          | 365        | 198              | 60           | 22        | 273       | 365        | 44            | 37        | 21 |
| 139                 | 1,513                        | 1,816      | 651              | 227          | 221       | 626       | 4,812      | 233           | 216       | 22 |
| 82                  | 1,033                        | 1,683      | 711              | 185          | 103       | 664       | 3,394      | 159           | 198       | 23 |
| 24                  | 243                          | 932        | 78               | 200          | 17        | 86        | 795        | 55            | 35        | 24 |
| 8,397               | 48,119                       | 77,922     | 30,215           | 13,446       | 7,887     | 32,256    | 145,688    | 9,298         | 8,167     | 25 |
| 6,769               | 49,171                       | 75,252     | 28,687           | 11,417       | 5,696     | 29,441    | 154,425    | 7,544         | 6,141     | 26 |
| 1,196               | 9,475                        | 13,829     | 4,952            | 2,126        | 982       | 5,505     | 28,975     | 1,398         | 1,159     | 27 |
| —                   | 140                          | 330        | *                | *            | *         | *         | 710        | *             | *         | 1  |
| 320                 | 2,320                        | 3,620      | 1,230            | 620          | 400       | 1,020     | 6,610      | 390           | 480       | 2  |
| 370                 | 3,570                        | 5,870      | 1,260            | 810          | 570       | 1,510     | 9,060      | 620           | 550       | 3  |
| 390                 | 3,840                        | 6,080      | 1,570            | 870          | 590       | 1,900     | 10,970     | 700           | 550       | 4  |
| 720                 | 3,860                        | 7,560      | 1,950            | 1,030        | 810       | 4,520     | 12,650     | 820           | 890       | 5  |
| 930                 | 4,360                        | 6,180      | 2,050            | 1,140        | 780       | 3,030     | 11,480     | 830           | 850       | 6  |
| 560                 | 3,610                        | 5,110      | 2,970            | 950          | 380       | 1,950     | 7,970      | 570           | 470       | 7  |
| 310                 | 2,320                        | 3,220      | 1,890            | 430          | 310       | 1,370     | 5,940      | 320           | 250       | 8  |
| 230                 | 1,220                        | 1,760      | 1,240            | 320          | 180       | 910       | 4,250      | 240           | *         | 9  |
| 250                 | 1,160                        | 2,240      | 1,180            | 440          | 130       | 950       | 4,710      | 220           | 180       | 10 |
| *                   | 550                          | 1,010      | 460              | 140          | *         | 300       | 2,470      | 100           | *         | 11 |
| *                   | 250                          | 530        | 150              | *            | *         | 130       | 1,620      | *             | *         | 12 |
| *                   | 290                          | 380        | *                | 150          | *         | 110       | 930        | *             | —         | 13 |
| *                   | 120                          | 140        | *                | *            | —         | *         | 690        | —             | *         | 14 |
| *                   | 330                          | 510        | 130              | *            | *         | 110       | 1,210      | *             | *         | 15 |
| *                   | 220                          | 410        | *                | *            | *         | 100       | 930        | *             | *         | 16 |
| 4,330               | 28,160                       | 44,950     | 16,390           | 7,210        | 4,340     | 18,050    | 82,200     | 4,980         | 4,510     | 17 |

\*Less than 100; included in total but not shown separately.

Bold italic figures denote net loss.

**TABLE 4 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

|  |  | <b>Ontario—(Continued)</b> |                  |                     |               |           |                        |
|--|--|----------------------------|------------------|---------------------|---------------|-----------|------------------------|
|  |  | Peter-<br>borough          | Port<br>Colborne | St. Cathar-<br>ines | St.<br>Thomas | Sarnia    | Sault<br>Ste.<br>Marie |
| 1  | Number of <b>Taxable Returns</b> .....         | 13,490                     | 5,320            | 20,770              | 7,210         | 15,150    | 14,880                 |
| <b>Sources of Income</b>                 |  |                            |                  |                     |               |           |                        |
| 2  | Wages and Salaries.....                        | \$ 41,457                  | \$ 17,447        | \$ 64,536           | \$ 21,863     | \$ 52,043 | \$ 52,436              |
| 3  | Business Income.....                           | 2,950                      | 988              | 4,597               | 1,043         | 2,667     | 4,524                  |
| 4  | Professional Income.....                       | 1,993                      | 212              | 1,574               | 1,006         | 1,361     | 571                    |
| 5  | Commission Income.....                         | 551                        | 23               | 987                 | 473           | 558       | 628                    |
| 6  | Farm or Fishing Income.....                    | 81                         | 15               | 19                  | 50            | 32        | 26                     |
| 7  | Old Age Pension Income.....                    | 149                        | 24               | 183                 | 100           | 65        | 94                     |
| 8  | Other Earned Income.....                       | 15                         | 11               | 47                  | 104           | 78        | 17                     |
| 9  | Total-Earned Income Assessed.....              | 47,196                     | 18,720           | 71,905              | 24,639        | 56,804    | 58,244                 |
| 10                                       | Dividends.....                                 | 731                        | 93               | 1,025               | 223           | 1,088     | 386                    |
| 11                                       | Bond and Bank Interest.....                    | 437                        | 150              | 526                 | 312           | 224       | 276                    |
| 12                                       | Rental Income.....                             | 320                        | 144              | 432                 | 221           | 339       | 246                    |
| 13                                       | Mortgage Interest.....                         | 152                        | 78               | 507                 | 260           | 67        | 60                     |
| 14                                       | Annuity Income.....                            | 15                         | 12               | 43                  | 15            | 34        | 14                     |
| 15                                       | Estate Income.....                             | 349                        | 7                | 721                 | 104           | 391       | 55                     |
| 16                                       | Other Investment Income.....                   | 20                         | 4                | 18                  | 2             | 46        | 10                     |
| 17                                       | Total-Investment Income Assessed.....          | 2,024                      | 488              | 3,272               | 1,137         | 2,189     | 1,047                  |
| 18                                       | <b>Total Income Assessed</b> .....             | 49,220                     | 19,208           | 75,177              | 25,776        | 58,993    | 59,291                 |
| <b>Exemptions and Deductions Allowed</b> |  |                            |                  |                     |               |           |                        |
| 19                                       | Personal Exemptions.....                       | 23,071                     | 9,665            | 35,762              | 12,199        | 25,893    | 27,037                 |
| 20                                       | Pension Fund Deductions.....                   | 888                        | 150              | 774                 | 571           | 1,116     | 435                    |
| 21                                       | Union Dues.....                                | 149                        | 103              | 205                 | 95            | 168       | 250                    |
| 22                                       | Donations.....                                 | 634                        | 209              | 922                 | 343           | 699       | 529                    |
| 23                                       | Medical Expenses.....                          | 595                        | 236              | 1,037               | 380           | 1,021     | 561                    |
| 24                                       | Other Deductions.....                          | 203                        | 12               | 123                 | 388           | 177       | 136                    |
| 25                                       | <b>Total Exemptions and Deductions Allowed</b> | 25,540                     | 10,375           | 38,823              | 13,976        | 29,074    | 28,948                 |
| 26                                       | <b>Net Taxable Income Assessed</b> .....       | 23,680                     | 8,833            | 36,354              | 11,800        | 29,919    | 30,343                 |
| 27                                       | <b>Tax Payable</b> .....                       | 4,438                      | 1,540            | 6,518               | 2,170         | 5,416     | 5,839                  |
| <b>Number of Taxable Returns</b>         |  |                            |                  |                     |               |           |                        |
| 1  | Under \$ 1,000.....                            | *                          | —                | *                   | *             | *         | *                      |
| 2  | \$1,000 under 1,500.....                       | 880                        | 290              | 1,420               | 550           | 1,170     | 950                    |
| 3  | 1,500 under 2,000.....                         | 1,170                      | 470              | 1,580               | 870           | 1,060     | 970                    |
| 4  | 2,000 under 2,500.....                         | 1,540                      | 290              | 2,270               | 850           | 1,370     | 1,160                  |
| 5  | 2,500 under 3,000.....                         | 1,970                      | 540              | 3,150               | 980           | 1,520     | 1,450                  |
| 6  | 3,000 under 3,500.....                         | 2,020                      | 760              | 3,450               | 1,120         | 1,860     | 1,700                  |
| 7  | 3,500 under 4,000.....                         | 2,110                      | 1,430            | 3,060               | 710           | 1,990     | 2,520                  |
| 8  | 4,000 under 4,500.....                         | 1,480                      | 840              | 1,850               | 610           | 1,720     | 1,930                  |
| 9  | 4,500 under 5,000.....                         | 700                        | 210              | 1,270               | 330           | 1,410     | 1,690                  |
| 10                                       | 5,000 under 6,000.....                         | 790                        | 230              | 1,090               | 530           | 1,710     | 1,490                  |
| 11                                       | 6,000 under 7,000.....                         | 240                        | 100              | 520                 | 350           | 510       | 380                    |
| 12                                       | 7,000 under 8,000.....                         | 120                        | *                | 330                 | 100           | 270       | 190                    |
| 13                                       | 8,000 under 9,000.....                         | *                          | *                | 170                 | *             | 110       | *                      |
| 14                                       | 9,000 under 10,000.....                        | *                          | *                | 120                 | *             | *         | *                      |
| 15                                       | 10,000 under 15,000.....                       | 160                        | *                | 250                 | *             | 140       | 170                    |
| 16                                       | 15,000 and over.....                           | 150                        | *                | 150                 | *             | 150       | 130                    |
| 17                                       | <b>Total Number of Taxable Returns</b> .....   | 13,490                     | 5,320            | 20,770              | 7,210         | 15,150    | 14,880                 |

\*Less than 100; included in total but not shown separately.

Bold italic figures denote net loss.



**TABLE 4 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| Ontario—(Concluded) |                                  |  |              |           |            |           |                       |              |    |
|---------------------|----------------------------------|--|--------------|-----------|------------|-----------|-----------------------|--------------|----|
| Stratford           | Sudbury<br>and Cop-<br>per Cliff | Timmins,<br>Porcupine<br>and Schu-<br>macher | Toronto      | Welland   | Windsor    | Woodstock | All<br>Other<br>Areas | Total†       |    |
| 6,260               | 30,110                           | 10,140                                       | 551,240      | 9,550     | 56,900     | 6,150     | 356,760               | 1,542,430    | 1  |
| \$ 18,165           | \$ 107,272                       | \$ 31,595                                    | \$ 1,697,435 | \$ 31,410 | \$ 190,159 | \$ 16,476 | \$ 999,155            | \$ 4,662,200 | 2  |
| 1,296               | 5,048                            | 992  | 124,421      | 1,662     | 9,741      | 917       | 102,571               | 348,795      | 3  |
| 540                 | 1,789                            | 337  | 64,794       | 934       | 4,939      | 254       | 21,676                | 137,329      | 4  |
| 286                 | 1,418                            | 268  | 51,984       | 242       | 2,614      | 305       | 16,590                | 103,695      | 5  |
| —                   | 6                                | —  | 212          | 27        | 51         | 76        | 29,957                | 31,961       | 6  |
| 91                  | 75                               | 14   | 5,208        | 68        | 317        | 90        | 2,818                 | 13,237       | 7  |
| 118                 | 4                                | —  | 3,501        | 162       | 118        | 8         | 1,373                 | 7,379        | 8  |
| 20,496              | 115,612                          | 33,206                                       | 1,947,555    | 34,505    | 207,939    | 18,126    | 1,174,140             | 5,304,596    | 9  |
| 323                 | 248                              | 73   | 72,886       | 272       | 1,245      | 176       | 14,419                | 119,610      | 10 |
| 312                 | 280                              | 137  | 21,211       | 142       | 955        | 231       | 10,878                | 49,546       | 11 |
| 148                 | 680                              | 62   | 21,703       | 181       | 2,293      | 173       | 7,339                 | 50,747       | 12 |
| 34                  | 302                              | 59   | 11,310       | 216       | 621        | 107       | 6,312                 | 26,774       | 13 |
| 29                  | 12                               | —  | 2,092        | 2         | 67         | 5         | 686                   | 4,158        | 14 |
| 61                  | 153                              | 6  | 17,405       | 6         | 896        | 126       | 5,043                 | 37,508       | 15 |
| 10                  | 46                               | 34   | 5,566        | 12        | 86         | 19        | 1,272                 | 8,223        | 16 |
| 917                 | 1,721                            | 371  | 152,173      | 831       | 6,163      | 837       | 45,949                | 296,566      | 17 |
| 21,143              | 117,333                          | 33,577                                       | 2,099,728    | 35,336    | 214,102    | 18,963    | 1,220,089             | 5,601,162    | 18 |
| 10,452              | 54,791                           | 18,647                                       | 834,193      | 16,364    | 96,272     | 9,957     | 614,160               | 2,498,130    | 19 |
| 382                 | 682                              | 243  | 27,796       | 323       | 1,988      | 183       | 15,537                | 76,555       | 20 |
| 65                  | 623                              | 64   | 4,313        | 136       | 760        | 62        | 3,022                 | 13,945       | 21 |
| 274                 | 1,200                            | 320  | 20,644       | 492       | 1,917      | 189       | 12,928                | 60,024       | 22 |
| 165                 | 907                              | 290  | 16,882       | 442       | 2,397      | 246       | 10,513                | 52,277       | 23 |
| 104                 | 200                              | 82   | 24,332       | 24        | 546        | 49        | 5,167                 | 37,712       | 24 |
| 11,442              | 58,403                           | 19,646                                       | 928,160      | 17,781    | 103,880    | 10,686    | 661,327               | 2,738,643    | 25 |
| 9,971               | 58,930                           | 13,931                                       | 1,171,568    | 17,555    | 110,222    | 8,277     | 558,762               | 2,862,519    | 26 |
| 1,850               | 10,757                           | 2,415  | 239,133      | 3,314     | 19,831     | 1,416     | 103,115               | 551,442      | 27 |
| *                   | *                                | *  | 6,600        | *         | 320        | *         | 1,460                 | 11,420       | 1  |
| 440                 | 1,930                            | 790  | 42,470       | 550       | 3,500      | 540       | 31,530                | 122,600      | 2  |
| 650                 | 1,950                            | 680  | 57,850       | 730       | 4,060      | 640       | 34,850                | 153,400      | 3  |
| 760                 | 1,950                            | 740  | 73,090       | 1,220     | 5,080      | 870       | 46,390                | 192,060      | 4  |
| 1,140               | 2,460                            | 1,650  | 82,580       | 1,200     | 6,960      | 1,110     | 59,740                | 232,120      | 5  |
| 920                 | 2,420                            | 2,280  | 76,960       | 1,320     | 9,580      | 1,170     | 54,020                | 225,240      | 6  |
| 950                 | 5,880                            | 1,770  | 61,210       | 1,490     | 9,650      | 700       | 42,540                | 190,710      | 7  |
| 400                 | 6,270                            | 1,010  | 43,460       | 1,110     | 6,190      | 400       | 27,860                | 131,480      | 8  |
| 240                 | 3,060                            | 520  | 27,750       | 680       | 3,760      | 270       | 18,290                | 82,830       | 9  |
| 370                 | 2,220                            | 490  | 30,370       | 660       | 3,440      | 240       | 18,490                | 85,920       | 10 |
| 100                 | 860                              | *  | 14,720       | 200       | 1,670      | *         | 8,150                 | 38,750       | 11 |
| *                   | 320                              | *  | 8,470        | *         | 890        | *         | 4,110                 | 20,840       | 12 |
| *                   | 120                              | *  | 4,940        | *         | 430        | *         | 2,240                 | 12,020       | 13 |
| *                   | 140                              | —  | 3,360        | *         | 340        | *         | 1,580                 | 7,950        | 14 |
| *                   | 330                              | *  | 8,630        | *         | 560        | *         | 3,310                 | 18,960       | 15 |
| *                   | 130                              | *  | 8,780        | 110       | 470        | *         | 2,200                 | 16,130       | 16 |
| 6,260               | 30,110                           | 10,140                                       | 551,240      | 9,550     | 56,900     | 6,150     | 356,760               | 1,542,430    | 17 |

\*Less than 100; included in total but not shown separately.

†Money figures may not add total due to rounding.



**TABLE 4 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

|    |  | Manitoba  |                       |            |                 |            | Saskatchewan |               |
|----|--|-----------|-----------------------|------------|-----------------|------------|--------------|---------------|
|    |  | Brandon   | The Pas and Flin Flon | Winnipeg   | All Other Areas | Total†     | Moose Jaw    | Prince Albert |
| 1  | Number of <b>Taxable Returns</b> .....         | 7,100     | 4,640                 | 130,390    | 32,250          | 174,380    | 8,510        | 4,870         |
|    | <b>Sources of Income</b>                       |           |                       |            |                 |            |              |               |
| 2  | Wages and Salaries.....                        | \$ 19,282 | \$ 17,686             | \$ 383,270 | \$ 76,070       | \$ 496,308 | \$ 23,516    | \$ 14,090     |
| 3  | Business Income.....                           | 1,449     | 776                   | 22,975     | 10,514          | 35,713     | 1,896        | 885           |
| 4  | Professional Income.....                       | 375       | 3                     | 10,719     | 2,173           | 13,270     | 1,294        | 529           |
| 5  | Commission Income.....                         | 446       | 2                     | 8,585      | 661             | 9,693      | 212          | 35            |
| 6  | Farm or Fishing Income.....                    | 297       | <b>11</b>             | 467        | 4,854           | 5,607      | 305          | 5             |
| 7  | Old Age Pension Income.....                    | 54        | 9                     | 1,112      | 279             | 1,455      | 70           | 23            |
| 8  | Other Earned Income.....                       | 3         | —                     | 629        | 93              | 725        | 14           | 21            |
| 9  | Total-Earned Income Assessed.....              | 21,906    | 18,465                | 427,757    | 94,644          | 562,771    | 27,307       | 15,588        |
| 10 | Dividends.....                                 | 222       | 66                    | 7,302      | 778             | 8,368      | 355          | 201           |
| 11 | Bond and Bank Interest.....                    | 248       | 68                    | 3,940      | 1,027           | 5,283      | 271          | 61            |
| 12 | Rental Income.....                             | 311       | <b>13</b>             | 2,860      | 971             | 4,128      | 193          | 81            |
| 13 | Mortgage Interest.....                         | 88        | 10                    | 1,231      | 186             | 1,515      | 89           | 17            |
| 14 | Annuity Income.....                            | 8         | 7                     | 267        | 20              | 303        | 13           | 1             |
| 15 | Estate Income.....                             | 10        | —                     | 2,502      | 34              | 2,546      | 75           | 14            |
| 16 | Other Investment Income.....                   | 14        | —                     | 657        | 56              | 728        | 44           | 1             |
| 17 | Total-Investment Income Assessed.....          | 901       | 138                   | 18,759     | 3,072           | 22,871     | 1,040        | 376           |
| 18 | <b>Total Income Assessed</b> .....             | 22,807    | 18,603                | 446,516    | 97,716          | 585,642    | 28,347       | 15,964        |
|    | <b>Exemptions and Deductions Allowed</b>       |           |                       |            |                 |            |              |               |
| 19 | Personal Exemptions.....                       | 11,938    | 8,499                 | 211,639    | 54,068          | 286,143    | 13,520       | 8,063         |
| 20 | Pension Fund Deductions.....                   | 454       | 578                   | 9,066      | 1,845           | 11,943     | 632          | 399           |
| 21 | Union Dues.....                                | 57        | 59                    | 1,178      | 199             | 1,493      | 110          | 58            |
| 22 | Donations.....                                 | 246       | 122                   | 4,627      | 680             | 5,676      | 253          | 155           |
| 23 | Medical Expenses.....                          | 199       | 210                   | 5,799      | 546             | 6,754      | 242          | 148           |
| 24 | Other Deductions.....                          | 250       | 65                    | 2,252      | 587             | 3,154      | 273          | 115           |
| 25 | <b>Total Exemptions and Deductions Allowed</b> | 13,144    | 9,533                 | 234,561    | 57,925          | 315,163    | 15,030       | 8,938         |
| 26 | <b>Net Taxable Income Assessed</b> .....       | 9,663     | 9,070                 | 211,955    | 39,791          | 270,479    | 13,317       | 7,026         |
| 27 | <b>Tax Payable</b> .....                       | 1,726     | 1,644                 | 40,890     | 7,011           | 51,271     | 2,437        | 1,207         |
|    | <b>Number of Taxable Returns</b>               |           |                       |            |                 |            |              |               |
| 1  | Under \$ 1,000.....                            | *         | —                     | 590        | 280             | 880        | *            | *             |
| 2  | \$1,000 under 1,500.....                       | 750       | 220                   | 13,210     | 4,460           | 18,640     | 980          | 440           |
| 3  | 1,500 under 2,000.....                         | 710       | 290                   | 15,950     | 3,760           | 20,710     | 1,120        | 680           |
| 4  | 2,000 under 2,500.....                         | 1,110     | 360                   | 17,040     | 4,390           | 22,900     | 930          | 600           |
| 5  | 2,500 under 3,000.....                         | 1,370     | 390                   | 20,850     | 5,930           | 28,490     | 1,250        | 760           |
| 6  | 3,000 under 3,500.....                         | 1,160     | 450                   | 20,130     | 4,750           | 26,490     | 1,240        | 670           |
| 7  | 3,500 under 4,000.....                         | 710       | 570                   | 14,300     | 3,240           | 18,820     | 1,000        | 620           |
| 8  | 4,000 under 4,500.....                         | 360       | 970                   | 8,560      | 1,630           | 11,520     | 610          | 310           |
| 9  | 4,500 under 5,000.....                         | 300       | 580                   | 5,320      | 1,040           | 7,240      | 420          | 210           |
| 10 | 5,000 under 6,000.....                         | 320       | 540                   | 5,800      | 1,440           | 8,100      | 480          | 290           |
| 11 | 6,000 under 7,000.....                         | 110       | 130                   | 2,730      | 490             | 3,460      | 130          | 100           |
| 12 | 7,000 under 8,000.....                         | *         | *                     | 1,420      | 210             | 1,710      | *            | *             |
| 13 | 8,000 under 9,000.....                         | *         | *                     | 890        | 150             | 1,080      | *            | *             |
| 14 | 9,000 under 10,000.....                        | *         | *                     | 660        | 140             | 890        | —            | *             |
| 15 | 10,000 under 15,000.....                       | *         | *                     | 1,720      | 240             | 2,080      | 100          | *             |
| 16 | 15,000 and over.....                           | *         | *                     | 1,220      | 100             | 1,370      | *            | *             |
| 17 | <b>Total Number of Taxable Returns</b> .....   | 7,100     | 4,640                 | 130,390    | 32,250          | 174,380    | 8,510        | 4,870         |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.

TABLE 4 — (Cont'd)

## 1955 TAXATION YEAR — CANADA

## Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence

(All money figures in thousands of dollars)

| Saskatchewan—(Concluded) |                          |                 |            | Alberta    |            |            |              |                 |            |    |
|--------------------------|--------------------------|-----------------|------------|------------|------------|------------|--------------|-----------------|------------|----|
| Regina                   | Saskatoon and Sutherland | All Other Areas | Total†     | Calgary    | Edmonton   | Lethbridge | Medicine Hat | All Other Areas | Total†     |    |
| 30,780                   | 21,460                   | 60,490          | 126,110    | 63,810     | 84,000     | 9,090      | 5,090        | 74,620          | 236,610    | 1  |
| \$ 89,641                | \$ 61,963                | \$ 128,407      | \$ 317,618 | \$ 199,568 | \$ 258,340 | \$ 24,470  | \$ 12,940    | \$ 178,102      | \$ 673,420 | 2  |
| 5,465                    | 4,084                    | 19,849          | 32,179     | 14,124     | 14,435     | 2,576      | 1,758        | 25,842          | 58,736     | 3  |
| 2,668                    | 3,026                    | 3,476           | 10,993     | 6,521      | 7,040      | 528        | 265          | 4,098           | 18,451     | 4  |
| 2,052                    | 1,192                    | 1,447           | 4,937      | 6,238      | 5,027      | 756        | 327          | 1,773           | 14,120     | 5  |
| 524                      | 182                      | 25,737          | 26,753     | 1,551      | 821        | 1,115      | 1,489        | 21,684          | 26,660     | 6  |
| 210                      | 207                      | 813             | 1,323      | 428        | 480        | 92         | 66           | 572             | 1,638      | 7  |
| 181                      | 79                       | 261             | 557        | 748        | 600        | 12         | 12           | 264             | 1,637      | 8  |
| 100,741                  | 70,733                   | 179,990         | 394,360    | 229,178    | 286,743    | 29,549     | 16,857       | 232,335         | 794,662    | 9  |
| 1,542                    | 1,170                    | 1,041           | 4,309      | 7,462      | 3,585      | 199        | 94           | 2,638           | 13,978     | 10 |
| 858                      | 639                      | 2,250           | 4,078      | 1,992      | 1,344      | 207        | 127          | 1,854           | 5,525      | 11 |
| 1,159                    | 1,233                    | 3,095           | 5,762      | 2,404      | 2,900      | 443        | 252          | 2,195           | 8,194      | 12 |
| 104                      | 367                      | 304             | 879        | 935        | 713        | 22         | 55           | 429             | 2,154      | 13 |
| 85                       | 104                      | 99              | 303        | 189        | 173        | 16         | 1            | 52              | 431        | 14 |
| 272                      | 86                       | 475             | 922        | 1,250      | 600        | 44         | 72           | 435             | 2,400      | 15 |
| 612                      | 42                       | 244             | 943        | 260        | 1,205      | 19         | 13           | 156             | 1,653      | 16 |
| 4,632                    | 3,641                    | 7,508           | 17,196     | 14,492     | 10,520     | 950        | 614          | 7,759           | 34,335     | 17 |
| 105,373                  | 74,374                   | 187,498         | 411,556    | 243,670    | 297,263    | 30,499     | 17,471       | 240,094         | 828,997    | 18 |
| 47,235                   | 35,185                   | 100,214         | 204,218    | 100,907    | 133,574    | 15,421     | 8,589        | 124,660         | 383,152    | 19 |
| 2,170                    | 1,578                    | 3,284           | 8,063      | 3,707      | 4,596      | 520        | 322          | 3,173           | 12,318     | 20 |
| 281                      | 226                      | 448             | 1,122      | 471        | 651        | 80         | 61           | 439             | 1,701      | 21 |
| 1,265                    | 680                      | 1,783           | 4,136      | 2,030      | 2,313      | 303        | 182          | 1,891           | 6,718      | 22 |
| 1,075                    | 708                      | 1,612           | 3,785      | 1,629      | 2,396      | 247        | 74           | 1,074           | 5,420      | 23 |
| 523                      | 401                      | 1,133           | 2,445      | 1,213      | 1,671      | 179        | 266          | 1,176           | 4,506      | 24 |
| 52,549                   | 38,778                   | 108,474         | 223,769    | 109,957    | 145,201    | 16,750     | 9,494        | 132,413         | 413,815    | 25 |
| 52,824                   | 35,596                   | 79,024          | 187,787    | 133,713    | 152,062    | 13,749     | 7,977        | 107,681         | 415,182    | 26 |
| 9,632                    | 6,726                    | 14,090          | 34,092     | 27,510     | 29,304     | 2,585      | 1,644        | 19,325          | 80,368     | 27 |
| 230                      | 160                      | 190             | 630        | 450        | 630        | *          | •            | 460             | 1,590      | 1  |
| 2,270                    | 1,870                    | 7,360           | 12,920     | 5,160      | 7,730      | 990        | 480          | 8,520           | 22,880     | 2  |
| 3,740                    | 2,770                    | 7,520           | 15,830     | 6,470      | 9,470      | 1,000      | 680          | 8,240           | 25,860     | 3  |
| 5,010                    | 2,670                    | 8,310           | 17,520     | 8,330      | 10,740     | 1,200      | 640          | 10,220          | 31,130     | 4  |
| 4,860                    | 3,330                    | 11,060          | 21,260     | 10,320     | 12,190     | 1,390      | 1,050        | 12,550          | 37,500     | 5  |
| 3,950                    | 3,260                    | 9,280           | 18,400     | 8,860      | 11,350     | 1,240      | 690          | 11,250          | 33,390     | 6  |
| 3,190                    | 2,330                    | 5,670           | 12,810     | 6,700      | 8,700      | 1,070      | 420          | 7,480           | 24,370     | 7  |
| 2,120                    | 1,370                    | 3,220           | 7,630      | 4,500      | 7,150      | 750        | 290          | 4,750           | 17,440     | 8  |
| 1,360                    | 960                      | 2,410           | 5,360      | 3,430      | 4,690      | 450        | 190          | 3,610           | 12,370     | 9  |
| 1,770                    | 1,090                    | 2,700           | 6,330      | 3,820      | 5,100      | 440        | 270          | 3,510           | 13,140     | 10 |
| 820                      | 570                      | 1,080           | 2,700      | 1,650      | 2,420      | 200        | 120          | 1,590           | 5,980      | 11 |
| 410                      | 320                      | 610             | 1,460      | 850        | 920        | 100        | *            | 640             | 2,560      | 12 |
| 290                      | 160                      | 270             | 820        | 550        | 830        | *          | *            | 550             | 2,030      | 13 |
| 220                      | 130                      | 210             | 590        | 480        | 300        | *          | *            | 250             | 1,090      | 14 |
| 310                      | 290                      | 360             | 1,110      | 1,210      | 1,090      | *          | 100          | 670             | 3,150      | 15 |
| 230                      | 180                      | 240             | 740        | 1,030      | 690        | *          | *            | 330             | 2,130      | 16 |
| 30,780                   | 21,460                   | 60,490          | 126,110    | 63,810     | 84,000     | 9,090      | 5,090        | 74,620          | 236,610    | 17 |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and  
Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

|    |  | British Columbia               |           |           |                         |                  |                  |
|----|--|--------------------------------|-----------|-----------|-------------------------|------------------|------------------|
|    |  | Alberni<br>and Port<br>Alberni | Kamloops  | Nanaimo   | New<br>West-<br>minster | Prince<br>George | Prince<br>Rupert |
| 1  | Number of <b>Taxable Returns</b> .....               | 5,670                          | 5,310     | 5,790     | 21,190                  | 5,150            | 4,090            |
|    | <b>Sources of Income</b>                             |                                |           |           |                         |                  |                  |
| 2  | Wages and Salaries .....                             | \$ 18,807                      | \$ 15,729 | \$ 17,857 | \$ 65,165               | \$ 16,183        | \$ 13,352        |
| 3  | Business Income .....                                | 1,099                          | 1,090     | 1,708     | 3,411                   | 2,861            | 752              |
| 4  | Professional Income .....                            | 107                            | 479       | 516       | 1,143                   | 244              | 361              |
| 5  | Commission Income .....                              | 196                            | 133       | 416       | 1,105                   | 28               | 56               |
| 6  | Farm or Fishing Income .....                         | 108                            | 46        | 198       | 735                     | 21               | 1,140            |
| 7  | Old Age Pension Income .....                         | 48                             | 21        | 26        | 113                     | 14               | 30               |
| 8  | Other Earned Income .....                            | 16                             | 43        | 16        | 70                      | 57               | 30               |
| 9  | Total-Earned Income Assessed .....                   | 20,381                         | 17,541    | 20,737    | 71,742                  | 19,408           | 15,721           |
| 10 | Dividends .....                                      | 65                             | 186       | 184       | 1,845                   | 532              | 108              |
| 11 | Bond and Bank Interest .....                         | 42                             | 62        | 116       | 645                     | 126              | 35               |
| 12 | Rental Income .....                                  | 87                             | 172       | 192       | 318                     | 62               | 50               |
| 13 | Mortgage Interest .....                              | 32                             | 97        | 49        | 96                      | 125              | —                |
| 14 | Annuity Income .....                                 | 4                              | —         | 3         | 16                      | 3                | —                |
| 15 | Estate Income .....                                  | 8                              | 64        | 36        | 55                      | 9                | 209              |
| 16 | Other Investment Income .....                        | 28                             | 2         | 5         | 88                      | 5                | 17               |
| 17 | Total-Investment Income Assessed .....               | 266                            | 583       | 585       | 3,063                   | 862              | 419              |
| 18 | <b>Total Income Assessed</b> .....                   | 20,647                         | 18,124    | 21,322    | 74,805                  | 20,270           | 16,140           |
|    | <b>Exemptions and Deductions Allowed</b>             |                                |           |           |                         |                  |                  |
| 19 | Personal Exemptions .....                            | 9,795                          | 8,776     | 10,217    | 35,733                  | 8,208            | 6,733            |
| 20 | Pension Fund Deductions .....                        | 230                            | 424       | 278       | 961                     | 163              | 244              |
| 21 | Union Dues .....                                     | 121                            | 60        | 73        | 334                     | 37               | 62               |
| 22 | Donations .....                                      | 77                             | 126       | 73        | 472                     | 100              | 64               |
| 23 | Medical Expenses .....                               | 275                            | 234       | 188       | 952                     | 100              | 106              |
| 24 | Other Deductions .....                               | 20                             | 189       | 29        | 170                     | 49               | 52               |
| 25 | <b>Total Exemptions and Deductions Allowed</b> ..... | 10,518                         | 9,809     | 10,858    | 38,622                  | 8,657            | 7,261            |
| 26 | <b>Net Taxable Income Assessed</b> .....             | 10,129                         | 8,315     | 10,464    | 36,183                  | 11,613           | 8,879            |
| 27 | <b>Tax Payable</b> .....                             | 1,789                          | 1,436     | 1,876     | 7,039                   | 2,362            | 1,637            |
|    | <b>Number of Taxable Returns</b>                     |                                |           |           |                         |                  |                  |
| 1  | Under \$ 1,000 .....                                 | —                              | *         | —         | *                       | *                | *                |
| 2  | \$1,000 under 1,500 .....                            | 330                            | 400       | 430       | 1,520                   | 460              | 270              |
| 3  | 1,500 under 2,000 .....                              | 380                            | 500       | 320       | 1,730                   | 490              | 290              |
| 4  | 2,000 under 2,500 .....                              | 450                            | 510       | 610       | 2,290                   | 560              | 380              |
| 5  | 2,500 under 3,000 .....                              | 610                            | 830       | 750       | 3,080                   | 710              | 540              |
| 6  | 3,000 under 3,500 .....                              | 1,270                          | 1,070     | 1,110     | 4,330                   | 880              | 420              |
| 7  | 3,500 under 4,000 .....                              | 750                            | 610       | 660       | 3,090                   | 530              | 540              |
| 8  | 4,000 under 4,500 .....                              | 750                            | 350       | 720       | 1,960                   | 340              | 360              |
| 9  | 4,500 under 5,000 .....                              | 380                            | 320       | 370       | 1,110                   | 310              | 380              |
| 10 | 5,000 under 6,000 .....                              | 350                            | 370       | 430       | 1,070                   | 310              | 530              |
| 11 | 6,000 under 7,000 .....                              | 200                            | 130       | 150       | 380                     | 200              | 190              |
| 12 | 7,000 under 8,000 .....                              | 120                            | *         | *         | 160                     | *                | *                |
| 13 | 8,000 under 9,000 .....                              | *                              | *         | *         | 130                     | *                | *                |
| 14 | 9,000 under 10,000 .....                             | *                              | *         | *         | *                       | *                | *                |
| 15 | 10,000 under 15,000 .....                            | *                              | *         | *         | 170                     | 110              | *                |
| 16 | 15,000 and over .....                                | *                              | *         | *         | *                       | *                | *                |
| 17 | <b>Total Number of Taxable Returns</b> .....         | 5,670                          | 5,310     | 5,790     | 21,190                  | 5,150            | 4,090            |

\*Less than 100; included in total but not shown separately.



**TABLE 4 — (Concluded)**  
**1955 TAXATION YEAR — CANADA**

**Distribution of Taxable Returns, Sources of Income, Allowable Deductions, Income Tax and Income Classes by Cities or Place of Residence**

(All money figures in thousands of dollars)

| British Columbia—(Concluded) |                |            |                        |                       |              | Yukon     | Non-Resi-<br>dents | Grand<br>Total † |    |
|------------------------------|----------------|------------|------------------------|-----------------------|--------------|-----------|--------------------|------------------|----|
| Trail<br>and<br>Rossland     | Van-<br>couver | Victoria   | West<br>Van-<br>couver | All<br>Other<br>Areas | Total†       |           |                    |                  |    |
| 6,220                        | 181,020        | 38,420     | 5,310                  | 113,860               | 392,030      | 3,960     | 20,280             | 3,558,650        | 1  |
| \$ 23,728                    | \$ 554,945     | \$ 106,797 | \$ 21,980              | \$ 340,142            | \$ 1,194,684 | \$ 13,629 | \$ 45,141          | \$ 10,483,990    | 2  |
| 1,085                        | 36,014         | 8,550      | 948                    | 36,126                | 93,643       | 765       | 4,081              | 807,354          | 3  |
| 156                          | 20,616         | 3,119      | 1,857                  | 4,689                 | 33,286       | 185       | 1,999              | 292,135          | 4  |
| —                            | 12,082         | 2,231      | 903                    | 2,443                 | 19,594       | 4         | 623                | 210,583          | 5  |
| —                            | 3,728          | 751        | 54                     | 4,811                 | 11,591       | 4         | 132                | 106,621          | 6  |
| 23                           | 1,816          | 929        | 103                    | 723                   | 3,846        | 18        | 23                 | 28,339           | 7  |
| 6                            | 1,060          | 298        | 76                     | 482                   | 2,156        | —         | 70                 | 20,514           | 8  |
| 24,998                       | 630,261        | 122,675    | 25,921                 | 389,416               | 1,358,800    | 14,597    | 52,069             | 11,949,536       | 9  |
| 152                          | 17,196         | 5,489      | 1,266                  | 4,346                 | 31,369       | 43        | 355                | 258,060          | 10 |
| 185                          | 7,050          | 2,613      | 288                    | 2,221                 | 13,383       | 42        | 176                | 106,460          | 11 |
| 145                          | 6,696          | 2,154      | 169                    | 1,745                 | 11,790       | 86        | 2,397              | 122,999          | 12 |
| 87                           | 1,863          | 905        | 98                     | 897                   | 4,250        | 6         | 86                 | 46,106           | 13 |
| —                            | 542            | 244        | 45                     | 150                   | 1,007        | —         | 59                 | 7,679            | 14 |
| 11                           | 3,612          | 1,761      | 149                    | 672                   | 6,586        | —         | 110                | 70,568           | 15 |
| 6                            | 2,134          | 187        | 45                     | 549                   | 3,066        | —         | 13                 | 20,190           | 16 |
| 586                          | 39,093         | 13,353     | 2,060                  | 10,580                | 71,451       | 177       | 3,196              | 632,062          | 17 |
| 25,584                       | 669,354        | 136,028    | 27,981                 | 399,996               | 1,430,251    | 14,774    | 55,265             | 12,581,598       | 18 |
| 11,771                       | 286,224        | 62,233     | 9,298                  | 194,902               | 643,891      | 5,569     | 19,365             | 5,856,909        | 19 |
| 117                          | 9,255          | 2,885      | 449                    | 4,863                 | 19,869       | 118       | 689                | 177,590          | 20 |
| 123                          | 2,161          | 413        | 35                     | 1,321                 | 4,742        | 14        | 74                 | 31,574           | 21 |
| 232                          | 4,322          | 947        | 205                    | 2,011                 | 8,627        | 42        | 258                | 229,329          | 22 |
| 377                          | 7,447          | 1,843      | 329                    | 3,658                 | 15,508       | 62        | 345                | 114,425          | 23 |
| 33                           | 2,082          | 441        | 66                     | 1,491                 | 4,623        | 68        | 203                | 66,838           | 24 |
| 12,653                       | 311,491        | 68,762     | 10,382                 | 208,246               | 697,260      | 5,873     | 20,934             | 6,476,665        | 25 |
| 12,931                       | 357,863        | 67,266     | 17,599                 | 191,750               | 732,991      | 8,901     | 34,331             | 6,104,933        | 26 |
| 2,347                        | 68,536         | 12,180     | 3,547                  | 34,242                | 136,991      | 1,588     | 6,669              | 1,148,755        | 27 |
| *                            | 1,120          | 430        | *                      | 560                   | 2,220        | *         | 4,600              | 25,200           | 1  |
| 250                          | 14,100         | 2,910      | 370                    | 9,150                 | 30,190       | 260       | 3,010              | 327,780          | 2  |
| 270                          | 18,150         | 4,510      | 360                    | 9,370                 | 36,370       | 290       | 3,000              | 377,510          | 3  |
| 370                          | 22,770         | 4,170      | 490                    | 12,450                | 45,050       | 470       | 2,510              | 445,680          | 4  |
| 350                          | 24,320         | 5,110      | 500                    | 16,710                | 53,510       | 420       | 1,590              | 538,220          | 5  |
| 550                          | 25,760         | 5,570      | 430                    | 17,120                | 58,510       | 430       | 1,290              | 525,500          | 6  |
| 1,470                        | 22,100         | 5,020      | 400                    | 15,480                | 50,650       | 440       | 930                | 422,430          | 7  |
| 1,270                        | 16,280         | 4,040      | 440                    | 11,010                | 37,520       | 340       | 670                | 281,510          | 8  |
| 540                          | 11,370         | 2,180      | 370                    | 7,170                 | 24,500       | 290       | 390                | 178,030          | 9  |
| 700                          | 10,660         | 1,950      | 540                    | 7,900                 | 24,810       | 560       | 640                | 186,920          | 10 |
| 210                          | 4,580          | 840        | 380                    | 2,910                 | 10,170       | 200       | 470                | 84,180           | 11 |
| *                            | 2,700          | 560        | 220                    | 1,500                 | 5,570        | *         | 280                | 44,950           | 12 |
| *                            | 1,400          | 270        | 170                    | 630                   | 2,800        | *         | 270                | 26,340           | 13 |
| *                            | 1,060          | 130        | 100                    | 430                   | 1,980        | *         | *                  | 18,040           | 14 |
| *                            | 2,630          | 420        | 280                    | 970                   | 4,820        | *         | 370                | 43,000           | 15 |
| *                            | 2,020          | 310        | 250                    | 500                   | 3,360        | *         | 190                | 33,360           | 16 |
| 6,220                        | 181,020        | 38,420     | 5,310                  | 113,860               | 392,030      | 3,960     | 20,280             | 3,558,650        | 17 |

\*Less than 100; included in total but not shown separately.

†Money figures may not add to total due to rounding.

Bold italic figures denote net loss.

**TABLE 5**  
**1955 TAXATION YEAR — CANADA**  
**Distribution of Taxable Persons, Income and Tax**  
**by Counties or Census Divisions and Selected Localities**

(All money figures in thousands of dollars)

| Place of Residence                | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence              | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable |
|-----------------------------------|---------------------------|-----------------|----------------|---------------------------------|---------------------------|-----------------|----------------|
| <b>Newfoundland</b>               |                           |                 |                | <b>Nova Scotia—(Concluded)</b>  |                           |                 |                |
| Division 1.....                   | 24,350                    | \$ 78,316       | \$ 5,894       | North Sydney.....               | 1,570                     | \$ 5,225        | \$ 379         |
| St. John's.....                   | 17,680                    | 58,674          | 4,852          | Sydney Mines.....               | 1,580                     | 5,159           | 308            |
| Division 2.....                   | 1,180                     | 3,353           | 190            | Inverness.....                  | 850                       | 2,497           | 171            |
| Division 3.....                   | 1,160                     | 3,004           | 151            | Richmond.....                   | 950                       | 2,655           | 148            |
| Division 4.....                   | 2,410                     | 7,717           | 599            | Victoria.....                   | 480                       | 1,264           | 73             |
| Division 5.....                   | 5,190                     | 18,910          | 1,576          |                                 |                           |                 |                |
| Corner Brook.....                 | 3,820                     | 14,449          | 1,311          | <b>Total Nova Scotia.....</b>   | 103,880                   | 332,828         | 24,384         |
| Division 6.....                   | 5,720                     | 20,486          | 1,408          |                                 |                           |                 |                |
| Division 7.....                   | 1,530                     | 4,068           | 226            | <b>New Brunswick</b>            |                           |                 |                |
| Division 8.....                   | 1,040                     | 2,677           | 154            | Albert.....                     | 1,240                     | 4,065           | 300            |
| Division 9.....                   | 470                       | 1,131           | 63             | Carleton.....                   | 1,870                     | 5,663           | 386            |
| Division 10 (Labrador).....       | 1,830                     | 6,446           | 625            | Charlotte.....                  | 3,080                     | 8,478           | 524            |
| <b>Total Newfoundland.....</b>    | 44,880                    | 146,108         | 10,886         | Gloucester.....                 | 3,730                     | 11,509          | 798            |
|                                   |                           |                 |                | Bathurst.....                   | 2,280                     | 7,848           | 599            |
| <b>Prince Edward Island</b>       |                           |                 |                | Kent.....                       | 990                       | 2,469           | 121            |
| King's.....                       | 670                       | 1,962           | 124            | King's.....                     | 2,990                     | 10,218          | 952            |
| Prince.....                       | 1,980                     | 5,779           | 337            | Madawaska.....                  | 3,190                     | 10,942          | 767            |
| Summerside.....                   | 1,040                     | 3,185           | 225            | Edmundston.....                 | 2,230                     | 8,266           | 616            |
| Queen's.....                      | 4,640                     | 14,051          | 1,060          | Northumberland.....             | 3,560                     | 10,206          | 596            |
| Charlottetown.....                | 4,000                     | 12,337          | 963            | Chatham.....                    | 800                       | 2,660           | 210            |
| <b>Total Prince Edward Island</b> | 7,290                     | 21,792          | 1,521          | Queen's.....                    | 1,240                     | 3,385           | 183            |
|                                   |                           |                 |                | Restigouche.....                | 5,020                     | 16,667          | 1,111          |
| <b>Nova Scotia</b>                |                           |                 |                | Campbellton.....                | 1,720                     | 6,003           | 465            |
| Annapolis.....                    | 1,590                     | 5,208           | 488            | Dalhousie.....                  | 1,250                     | 4,878           | 361            |
| Antigonish.....                   | 990                       | 3,372           | 275            | St. John.....                   | 21,160                    | 65,127          | 4,637          |
| Colchester.....                   | 4,720                     | 15,191          | 1,216          | Saint John.....                 | 19,370                    | 59,823          | 4,311          |
| Truro.....                        | 3,580                     | 12,084          | 1,030          | Sunbury.....                    | 630                       | 1,656           | 91             |
| Cumberland.....                   | 4,830                     | 15,487          | 1,212          | Victoria.....                   | 1,580                     | 4,722           | 276            |
| Amherst.....                      | 1,990                     | 7,307           | 766            | Westmorland.....                | 16,190                    | 52,726          | 4,095          |
| Springhill.....                   | 1,310                     | 3,879           | 214            | Moncton.....                    | 11,130                    | 37,695          | 3,185          |
| Digby.....                        | 1,430                     | 3,653           | 180            | York.....                       | 7,730                     | 25,672          | 1,985          |
| Guysborough.....                  | 780                       | 2,218           | 136            | Fredericton.....                | 4,960                     | 17,637          | 1,516          |
| Halifax.....                      | 44,900                    | 144,951         | 11,430         | <b>Total New Brunswick.....</b> | 74,200                    | 233,505         | 16,822         |
| Halifax.....                      | 40,120                    | 131,168         | 10,610         |                                 |                           |                 |                |
| Hants.....                        | 3,080                     | 8,907           | 525            | <b>Quebec</b>                   |                           |                 |                |
| King's.....                       | 3,660                     | 11,869          | 881            | Abitibi.....                    | 10,830                    | 36,174          | 2,316          |
| Lunenburg.....                    | 3,420                     | 10,641          | 772            | Argenteuil.....                 | 3,760                     | 12,706          | 975            |
| Pictou.....                       | 6,450                     | 19,836          | 1,186          | Arthabaska.....                 | 4,460                     | 13,282          | 809            |
| New Glasgow.....                  | 2,900                     | 9,345           | 600            | Victoriaville.....              | 2,820                     | 8,295           | 464            |
| Stellarton.....                   | 930                       | 3,043           | 177            | Bagot.....                      | 1,400                     | 3,989           | 282            |
| Queen's.....                      | 1,560                     | 5,855           | 449            | Beauce.....                     | 2,900                     | 8,665           | 443            |
| Shelburne.....                    | 840                       | 2,319           | 148            | Beauharnois.....                | 7,640                     | 23,827          | 1,253          |
| Yarmouth.....                     | 1,530                     | 4,569           | 269            | Valleyfield.....                | 5,010                     | 15,033          | 734            |
| Yarmouth.....                     | 1,130                     | 3,510           | 220            | Bellechasse.....                | 860                       | 2,225           | 116            |
| Cape Breton.....                  | 21,820                    | 72,336          | 4,825          | Berthier.....                   | 1,710                     | 4,579           | 225            |
| Sydney and Glace Bay.....         | 12,580                    | 43,539          | 3,145          | Bonaventure.....                | 1,330                     | 3,870           | 199            |
| New Waterford.....                | 2,060                     | 6,327           | 345            | Brome.....                      | 980                       | 3,348           | 275            |
|                                   |                           |                 |                | Chambly.....                    | 19,660                    | 68,452          | 4,727          |

TABLE 5 — (Cont'd)

## 1955 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence                            | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence                         | Number<br>of<br>Taxpayers | Total<br>Income  | Tax<br>Payable |
|---|---------------------------|-----------------|----------------|--|---------------------------|------------------|----------------|
| <b>Quebec—(Continued)</b>                     |                           |                 |                | <b>Quebec—(Concluded)</b>                  |                           |                  |                |
| Champlain .....                               | 11,650                    | \$ 38,417       | \$ 1,998       | Sorel .....                                | 2,970                     | \$ 10,005        | \$ 552         |
| Cap de la Madeleine .....                     | 4,010                     | 13,068          | 591            | Richmond .....                             | 6,350                     | 23,180           | 1,313          |
| Grand-Mere .....                              | 2,370                     | 8,054           | 431            | Rimouski .....                             | 4,580                     | 13,848           | 764            |
| La Tuque .....                                | 2,010                     | 7,134           | 416            | Rimouski .....                             | 1,550                     | 4,872            | 250            |
| Charlevoix .....                              | 1,490                     | 4,275           | 197            | Rouville .....                             | 2,130                     | 6,166            | 324            |
| Chateauguay .....                             | 2,800                     | 9,606           | 607            | Saguenay (Anticosti Island) ..             | 6,910                     | 24,811           | 1,719          |
| Chicoutimi .....                              | 19,760                    | 71,075          | 3,896          | St. Hyacinthe .....                        | 4,960                     | 14,435           | 792            |
| Avida .....                                   | 3,210                     | 13,301          | 855            | St. Hyacinthe .....                        | 4,190                     | 12,279           | 690            |
| Chicoutimi .....                              | 6,120                     | 21,670          | 1,375          | St. Johns .....                            | 6,290                     | 21,085           | 1,354          |
| Jonquiere .....                               | 4,290                     | 14,859          | 611            | St. Johns .....                            | 5,750                     | 19,067           | 1,209          |
| Kenogami .....                                | 2,170                     | 8,141           | 429            | St. Maurice .....                          | 18,370                    | 63,426           | 3,459          |
| Compton .....                                 | 2,130                     | 6,646           | 363            | Shawinigan Falls .....                     | 7,520                     | 26,890           | 1,391          |
| Dorchester .....                              | 1,200                     | 3,586           | 262            | Trois-Rivières .....                       | 9,850                     | 33,707           | 1,939          |
| Drummond .....                                | 6,470                     | 19,349          | 998            | Sheffield .....                            | 6,710                     | 19,686           | 1,121          |
| Drummondville .....                           | 5,780                     | 17,658          | 935            | Granby .....                               | 5,270                     | 15,707           | 929            |
| Frontenac .....                               | 1,330                     | 3,817           | 228            | Sherbrooke .....                           | 12,820                    | 42,616           | 3,019          |
| Gaspé (Magdalen Islands) .....                | 3,210                     | 10,655          | 745            | Sherbrooke .....                           | 11,540                    | 37,710           | 2,570          |
| Hochelaga, Jacques Cartier<br>and Laval ..... | 469,000                   | 1,732,642       | 158,972        | Soulanges .....                            | 940                       | 3,048            | 191            |
| Montreal .....                                | 469,000                   | 1,732,642       | 158,972        | Stanstead .....                            | 5,290                     | 14,973           | 730            |
| Hull .....                                    | 19,870                    | 61,607          | 3,850          | Magog .....                                | 2,680                     | 7,679            | 362            |
| Hull .....                                    | 12,390                    | 37,953          | 2,340          | Temiscouata .....                          | 2,930                     | 8,774            | 441            |
| Huntingdon .....                              | 1,320                     | 4,440           | 268            | Rivière du Loup .....                      | 930                       | 3,036            | 148            |
| Iberville .....                               | 1,700                     | 4,906           | 216            | Temiscamingue .....                        | 7,740                     | 27,515           | 1,919          |
| Joliette .....                                | 4,360                     | 12,874          | 616            | Rouyn and Noranda .....                    | 5,680                     | 20,595           | 1,499          |
| Joliette .....                                | 3,250                     | 9,695           | 476            | Terrebonne .....                           | 11,970                    | 36,822           | 2,167          |
| Kamouraska .....                              | 960                       | 2,953           | 183            | St. Jerome .....                           | 2,870                     | 8,231            | 407            |
| Labelle .....                                 | 1,170                     | 2,994           | 158            | Two Mountains .....                        | 3,150                     | 10,923           | 810            |
| Lake St. John .....                           | 7,680                     | 25,715          | 1,312          | Vaudreuil .....                            | 3,260                     | 12,274           | 1,022          |
| La Prairie .....                              | 3,670                     | 11,387          | 585            | Vercheres .....                            | 2,400                     | 8,068            | 534            |
| L'Assomption .....                            | 3,010                     | 8,875           | 430            | Wolfe .....                                | 1,040                     | 3,122            | 136            |
| Levis .....                                   | 6,830                     | 21,848          | 1,217          | Yamaska .....                              | 650                       | 1,635            | 74             |
| Levis .....                                   | 3,790                     | 12,394          | 744            | <b>Total Quebec .....</b>                  | <b>832,600</b>            | <b>2,919,718</b> | <b>232,721</b> |
| L'Islet .....                                 | 760                       | 1,933           | 75             | <b>Ontario</b>                             |                           |                  |                |
| Lotbiniere .....                              | 1,290                     | 3,251           | 162            | Algoma .....                               | 20,300                    | 78,700           | 7,625          |
| Maskinonge .....                              | 1,460                     | 3,577           | 167            | Sault Ste. Marie .....                     | 14,880                    | 59,291           | 5,839          |
| Matane .....                                  | 3,640                     | 10,268          | 550            | Brant .....                                | 20,320                    | 71,317           | 6,514          |
| Megantic .....                                | 6,760                     | 24,717          | 1,413          | Brantford .....                            | 16,750                    | 59,724           | 5,563          |
| Thetford Mines .....                          | 4,330                     | 17,257          | 1,088          | Bruce .....                                | 5,150                     | 15,313           | 1,038          |
| Missisquoi .....                              | 4,340                     | 12,838          | 788            | Carleton .....                             | 85,350                    | 309,390          | 29,610         |
| Montcalm .....                                | 970                       | 2,583           | 123            | Ottawa .....                               | 82,200                    | 300,113          | 28,975         |
| Montmagny .....                               | 1,680                     | 5,288           | 349            | Cochrane .....                             | 19,660                    | 69,718           | 5,824          |
| Montmorency .....                             | 4,200                     | 12,269          | 560            | Timmins, Porcupine and<br>Schumacher ..... | 10,140                    | 33,577           | 2,415          |
| Napierville .....                             | 680                       | 1,693           | 78             | Dufferin .....                             | 1,650                     | 5,125            | 351            |
| Nicolet .....                                 | 1,330                     | 3,243           | 131            | Dundas .....                               | 1,540                     | 5,044            | 424            |
| Papineau .....                                | 3,220                     | 9,960           | 596            | Durham .....                               | 6,970                     | 23,986           | 2,066          |
| Pontiac .....                                 | 1,800                     | 5,107           | 279            | Elgin .....                                | 11,040                    | 37,884           | 3,221          |
| Portneuf .....                                | 4,910                     | 15,551          | 881            | St. Thomas .....                           | 7,210                     | 25,776           | 2,170          |
| Quebec .....                                  | 56,330                    | 192,876         | 14,648         | Essex .....                                | 73,640                    | 271,246          | 24,360         |
| Quebec .....                                  | 51,300                    | 176,885         | 13,639         |  |                           |                  |                |
| Richelieu .....                               | 5,600                     | 19,373          | 1,311          |  |                           |                  |                |



TABLE 5 — (Cont'd)

## 1955 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence          | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence                  | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable |
|-----------------------------|---------------------------|-----------------|----------------|-------------------------------------|---------------------------|-----------------|----------------|
| <b>Ontario—(Continued)</b>  |                           |                 |                | <b>Ontario—(Concluded)</b>          |                           |                 |                |
| <i>Windsor</i> .....        | 56,900                    | \$214,102       | \$ 19,831      | <i>Barrie</i> .....                 | 5,180                     | \$ 17,170       | \$ 1,364       |
| Frontenac.....              | 19,090                    | 64,698          | 5,477          | <i>Orillia</i> .....                | 4,340                     | 13,583          | 982            |
| <i>Kingston</i> .....       | 15,290                    | 52,682          | 4,704          | Stormont.....                       | 13,650                    | 46,264          | 3,962          |
| Glengarry.....              | 1,350                     | 4,326           | 299            | <i>Cornwall</i> .....               | 11,690                    | 39,345          | 3,274          |
| Grenville.....              | 3,750                     | 11,041          | 750            | Sudbury.....                        | 38,020                    | 147,118         | 13,349         |
| Grey.....                   | 8,930                     | 28,121          | 2,183          | <i>Sudbury and Copper Cliff</i> ... | 30,110                    | 117,333         | 10,757         |
| <i>Owen Sound</i> .....     | 4,980                     | 16,842          | 1,398          | Timiskaming.....                    | 10,660                    | 36,889          | 2,762          |
| Haldimand.....              | 4,710                     | 15,081          | 1,106          | <i>Kirkland Lake</i> .....          | 4,330                     | 15,166          | 1,196          |
| Haliburton.....             | 620                       | 1,976           | 159            | Thunder Bay.....                    | 35,530                    | 123,766         | 10,663         |
| Halton.....                 | 13,970                    | 54,837          | 5,855          | <i>Fort William and Port Arthur</i> | 26,260                    | 91,296          | 8,012          |
| Hastings.....               | 17,980                    | 59,269          | 4,739          | Victoria.....                       | 4,500                     | 14,510          | 1,116          |
| <i>Belleville</i> .....     | 7,210                     | 24,745          | 2,059          | <i>Lindsay</i> .....                | 2,680                     | 8,858           | 692            |
| <i>Trenton</i> .....        | 3,270                     | 10,569          | 847            | Waterloo.....                       | 48,750                    | 165,133         | 15,323         |
| Huron.....                  | 5,770                     | 16,890          | 1,144          | <i>Galt</i> .....                   | 8,190                     | 27,208          | 2,389          |
| Kenora (Patricia).....      | 10,460                    | 36,942          | 3,078          | <i>Kitchener and Waterloo</i> ..... | 28,160                    | 97,290          | 9,475          |
| Kent.....                   | 18,080                    | 62,265          | 5,622          | Welland.....                        | 44,350                    | 160,268         | 13,575         |
| <i>Chatham</i> .....        | 8,480                     | 30,989          | 3,172          | <i>Niagara Falls</i> .....          | 16,390                    | 58,902          | 4,952          |
| Lambton.....                | 21,110                    | 78,804          | 6,920          | <i>Port Colborne</i> .....          | 5,320                     | 19,208          | 1,540          |
| <i>Sarnia</i> .....         | 15,150                    | 58,993          | 5,416          | <i>Welland</i> .....                | 9,550                     | 35,336          | 3,314          |
| Lanark.....                 | 6,410                     | 19,858          | 1,427          | Wellington.....                     | 18,360                    | 59,405          | 4,674          |
| Leeds.....                  | 9,070                     | 30,211          | 2,567          | <i>Guelph</i> .....                 | 12,140                    | 40,051          | 3,280          |
| <i>Brockville</i> .....     | 4,730                     | 16,585          | 1,549          | Wentworth.....                      | 111,420                   | 412,398         | 39,838         |
| Lennox and Addington.....   | 3,050                     | 9,690           | 697            | <i>Hamilton</i> .....               | 101,920                   | 376,897         | 36,699         |
| Lincoln.....                | 31,460                    | 113,416         | 9,869          | York.....                           | 570,550                   | 2,173,198       | 246,771        |
| <i>St. Catharines</i> ..... | 20,770                    | 75,177          | 6,518          | <i>Toronto</i> .....                | 551,240                   | 2,099,728       | 239,133        |
| Manitoulin.....             | 910                       | 2,810           | 188            | <b>Total Ontario</b> .....          | 1,542,430                 | 5,601,162       | 551,442        |
| Middlesex.....              | 54,220                    | 184,626         | 16,523         | <b>Manitoba</b>                     |                           |                 |                |
| <i>London</i> .....         | 44,950                    | 153,174         | 13,829         | Division 1.....                     | 1,130                     | 3,372           | 235            |
| Muskoka.....                | 4,190                     | 13,786          | 1,115          | Division 2.....                     | 2,000                     | 6,075           | 382            |
| Nipissing.....              | 11,090                    | 37,443          | 3,031          | Division 3.....                     | 1,550                     | 4,382           | 279            |
| <i>North Bay</i> .....      | 7,210                     | 24,863          | 2,126          | Division 4.....                     | 1,390                     | 3,885           | 238            |
| Norfolk.....                | 6,810                     | 22,433          | 1,830          | Division 5.....                     | 2,770                     | 9,389           | 730            |
| Northumberland.....         | 5,520                     | 17,685          | 1,330          | Division 6.....                     | 134,920                   | 459,900         | 41,905         |
| Ontario.....                | 28,640                    | 95,921          | 8,171          | <i>Portage La Prairie</i> .....     | 2,170                     | 5,720           | 357            |
| <i>Oshawa</i> .....         | 18,050                    | 61,697          | 5,505          | <i>Winnipeg</i> .....               | 130,390                   | 446,516         | 40,890         |
| Oxford.....                 | 13,520                    | 44,305          | 3,484          | Division 7.....                     | 8,590                     | 26,900          | 2,007          |
| <i>Woodstock</i> .....      | 6,150                     | 18,963          | 1,416          | <i>Brandon</i> .....                | 7,100                     | 22,807          | 1,726          |
| Parry Sound.....            | 3,490                     | 10,717          | 717            | Division 8.....                     | 2,820                     | 9,211           | 798            |
| Peel.....                   | 23,330                    | 93,543          | 9,616          | Division 9.....                     | 3,300                     | 10,138          | 690            |
| <i>Brampton</i> .....       | 5,540                     | 20,326          | 2,028          | <i>Selkirk</i> .....                | 1,990                     | 6,483           | 486            |
| Perth.....                  | 10,860                    | 38,013          | 4,073          | Division 10.....                    | 1,310                     | 3,562           | 200            |
| <i>Stratford</i> .....      | 6,260                     | 21,413          | 1,850          | Division 11.....                    | 1,860                     | 5,106           | 311            |
| Peterborough.....           | 17,490                    | 62,726          | 5,390          | Division 12.....                    | 1,200                     | 3,212           | 196            |
| <i>Peterborough</i> .....   | 13,490                    | 49,220          | 4,438          | Division 13.....                    | 1,980                     | 5,766           | 338            |
| Prescott.....               | 2,430                     | 8,255           | 562            | Division 14.....                    | 1,110                     | 3,106           | 177            |
| Prince Edward.....          | 2,500                     | 7,398           | 490            | Division 15.....                    | 800                       | 2,445           | 179            |
| Rainy River.....            | 4,590                     | 16,693          | 1,394          | Division 16.....                    | 7,650                     | 29,193          | 2,606          |
| Renfrew.....                | 12,910                    | 40,703          | 3,273          | <i>The Pas and Flin Flon</i> .....  | 4,640                     | 18,603          | 1,644          |
| <i>Pembroke</i> .....       | 4,510                     | 14,308          | 1,159          | <b>Total Manitoba</b> .....         | 174,380                   | 585,642         | 51,271         |
| Russell.....                | 1,720                     | 5,755           | 546            |                                     |                           |                 |                |
| Simcoe.....                 | 20,990                    | 64,253          | 4,751          |                                     |                           |                 |                |

TABLE 5 — (Concluded)

## 1955 TAXATION YEAR — CANADA

Distribution of Taxable Persons, Income and Tax  
by Counties or Census Divisions and Selected Localities

(All money figures in thousands of dollars)

| Place of Residence             | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Place of Residence                 | Number<br>of<br>Taxpayers | Total<br>Income   | Tax<br>Payable   |
|--------------------------------|---------------------------|-----------------|----------------|------------------------------------|---------------------------|-------------------|------------------|
| <b>Saskatchewan</b>            |                           |                 |                | <b>Alberta—(Concluded)</b>         |                           |                   |                  |
| Division 1.....                | 3,880                     | \$ 12,994       | \$ 1,090       | Division 16.....                   | 3,680                     | \$ 11,712         | \$ 924           |
| Division 2.....                | 3,520                     | 10,909          | 779            | Division 17.....                   | 700                       | 1,999             | 151              |
| Weyburn.....                   | 1,710                     | 5,277           | 376            | Northwest Territories.....         | 1,990                     | 7,849             | 860              |
| Division 3.....                | 2,780                     | 8,032           | 512            |                                    |                           |                   |                  |
| Division 4.....                | 2,490                     | 7,836           | 615            | <b>Total Alberta.....</b>          | <b>236,610</b>            | <b>828,997</b>    | <b>80,368</b>    |
| Division 5.....                | 3,570                     | 11,129          | 772            |                                    |                           |                   |                  |
| Division 6.....                | 34,300                    | 115,048         | 10,209         | <b>British Columbia</b>            |                           |                   |                  |
| Regina.....                    | 30,780                    | 105,373         | 9,632          | Division 1.....                    | 8,120                     | 27,770            | 2,257            |
| Division 7.....                | 11,220                    | 36,673          | 3,143          | Kimberley.....                     | 1,570                     | 6,110             | 541              |
| Moose Jaw.....                 | 8,510                     | 28,347          | 2,437          | Division 2.....                    | 15,950                    | 60,237            | 5,167            |
| Division 8.....                | 7,030                     | 23,131          | 1,815          | Nelson.....                        | 3,120                     | 11,249            | 951              |
| Swift Current.....             | 3,190                     | 11,066          | 948            | Trail and Rossland.....            | 6,220                     | 25,584            | 2,347            |
| Division 9.....                | 4,190                     | 12,066          | 777            | Division 3.....                    | 15,990                    | 52,745            | 4,033            |
| Yorkton.....                   | 1,900                     | 5,983           | 428            | Kelowna.....                       | 3,520                     | 11,416            | 912              |
| Division 10.....               | 1,690                     | 5,166           | 357            | Penticton.....                     | 2,830                     | 10,030            | 798              |
| Division 11.....               | 24,290                    | 82,273          | 7,242          | Vernon.....                        | 3,020                     | 9,441             | 692              |
| Saskatoon.....                 | 21,460                    | 74,374          | 6,726          | Division 4.....                    | 236,540                   | 871,461           | 87,106           |
| Division 12.....               | 3,130                     | 9,631           | 592            | New Westminster.....               | 21,190                    | 74,805            | 7,039            |
| Division 13.....               | 4,350                     | 14,395          | 1,108          | Vancouver.....                     | 181,020                   | 669,354           | 68,536           |
| Division 14.....               | 3,820                     | 11,175          | 823            | West Vancouver.....                | 5,310                     | 27,981            | 3,547            |
| Division 15.....               | 7,680                     | 23,779          | 1,702          | Division 5.....                    | 69,450                    | 251,869           | 22,557           |
| Prince Albert.....             | 4,870                     | 15,964          | 1,207          | Alberni and Port Alberni.....      | 5,670                     | 20,647            | 1,789            |
| Division 16.....               | 3,730                     | 11,581          | 990            | Nanaimo.....                       | 5,790                     | 21,322            | 1,876            |
| North Battleford.....          | 2,430                     | 8,322           | 807            | Victoria.....                      | 38,420                    | 136,028           | 12,180           |
| Division 17.....               | 2,800                     | 9,100           | 806            | Division 6.....                    | 11,550                    | 38,501            | 3,201            |
| Division 18.....               | 1,640                     | 6,638           | 760            | Kamloops.....                      | 5,310                     | 18,124            | 1,436            |
| <b>Total Saskatchewan.....</b> | <b>126,110</b>            | <b>411,556</b>  | <b>34,092</b>  | Division 7.....                    | 5,960                     | 23,319            | 2,144            |
|                                |                           |                 |                | Division 8.....                    | 13,760                    | 49,240            | 4,987            |
| <b>Alberta</b>                 |                           |                 |                | Prince George.....                 | 5,150                     | 20,270            | 2,362            |
| Division 1.....                | 7,990                     | 27,323          | 2,477          | Division 9.....                    | 11,190                    | 42,688            | 4,437            |
| Medicine Hat.....              | 5,090                     | 17,471          | 1,644          | Kitimat.....                       | 3,960                     | 14,548            | 1,588            |
| Division 2.....                | 14,990                    | 48,953          | 3,980          | Prince Rupert.....                 | 4,090                     | 16,140            | 1,637            |
| Lethbridge.....                | 9,090                     | 30,499          | 2,585          | Division 10.....                   | 3,520                     | 12,421            | 1,102            |
| Division 3.....                | 2,870                     | 8,911           | 622            | <b>Total British Columbia.....</b> | <b>392,030</b>            | <b>1,430,251</b>  | <b>136,991</b>   |
| Division 4.....                | 4,190                     | 14,424          | 1,153          |                                    |                           |                   |                  |
| Division 5.....                | 1,800                     | 5,915           | 438            | <b>Yukon.....</b>                  | <b>3,960</b>              | <b>14,774</b>     | <b>1,588</b>     |
| Division 6.....                | 75,690                    | 281,159         | 30,473         |                                    |                           |                   |                  |
| Calgary.....                   | 63,810                    | 243,670         | 27,510         | <b>Non-Residents</b>               |                           |                   |                  |
| Division 7.....                | 3,190                     | 9,693           | 680            | British Commonwealth.....          | 4,560                     | 9,280             | 892              |
| Division 8.....                | 12,450                    | 38,864          | 3,026          | United States.....                 | 13,570                    | 40,214            | 5,257            |
| Red Deer.....                  | 3,780                     | 11,904          | 904            | Elsewhere.....                     | 2,150                     | 5,771             | 520              |
| Division 9.....                | 3,400                     | 11,731          | 1,024          |                                    |                           |                   |                  |
| Division 10.....               | 3,390                     | 10,464          | 742            | <b>Total Non-Residents.....</b>    | <b>20,280</b>             | <b>55,265</b>     | <b>6,669</b>     |
| Division 11.....               | 89,250                    | 315,326         | 30,903         |                                    |                           |                   |                  |
| Edmonton.....                  | 84,000                    | 297,263         | 29,304         | <b>Grand Total.....</b>            | <b>3,558,650</b>          | <b>12,581,598</b> | <b>1,148,755</b> |
| Division 12.....               | 4,160                     | 13,790          | 1,261          |                                    |                           |                   |                  |
| Division 13.....               | 1,780                     | 4,824           | 309            |                                    |                           |                   |                  |
| Division 14.....               | 2,670                     | 8,049           | 629            |                                    |                           |                   |                  |
| Division 15.....               | 2,420                     | 8,011           | 716            |                                    |                           |                   |                  |

**TABLE 6**  
**1955 TAXATION YEAR — CANADA**  
**Income Distribution of Taxable Persons by Marital Status and Dependants**  
(All money figures in thousands of dollars)

|                           |                   | TAXED AS SINGLE           |                 |                |                             |                 |                |
|---------------------------|-------------------|---------------------------|-----------------|----------------|-----------------------------|-----------------|----------------|
|                           |                   | With No Dependents        |                 |                | With One or More Dependents |                 |                |
|                           |                   | Number<br>of<br>Taxpayers | Total<br>Income | Tax<br>Payable | Number<br>of<br>Taxpayers   | Total<br>Income | Tax<br>Payable |
|                           |                   |                           | \$              | \$             |                             | \$              | \$             |
| Under                     | \$1,000 . . . . . | 22,100                    | 13,067          | 904            | 620                         | 433             | 22             |
| \$1,000 under             | 1,100 . . . . .   | 52,300                    | 55,006          | 579            | 270                         | 284             | 11             |
| 1,100 under               | 1,200 . . . . .   | 62,830                    | 72,041          | 1,331          | 910                         | 1,066           | 17             |
| 1,200 under               | 1,300 . . . . .   | 68,080                    | 84,796          | 2,329          | 1,630                       | 2,033           | 36             |
| 1,300 under               | 1,400 . . . . .   | 67,690                    | 91,011          | 3,262          | 2,250                       | 3,030           | 64             |
| 1,400 under               | 1,500 . . . . .   | 64,880                    | 93,763          | 4,090          | 3,320                       | 4,825           | 98             |
| 1,500 under               | 1,600 . . . . .   | 69,300                    | 107,120         | 5,186          | 3,770                       | 5,858           | 146            |
| 1,600 under               | 1,700 . . . . .   | 69,400                    | 114,216         | 6,121          | 4,580                       | 7,539           | 224            |
| 1,700 under               | 1,800 . . . . .   | 66,610                    | 116,270         | 6,859          | 4,580                       | 8,008           | 276            |
| 1,800 under               | 1,900 . . . . .   | 71,240                    | 131,372         | 8,375          | 5,250                       | 9,683           | 366            |
| 1,900 under               | 2,000 . . . . .   | 67,360                    | 131,063         | 8,930          | 5,430                       | 10,557          | 445            |
| 2,000 under               | 2,100 . . . . .   | 64,860                    | 132,687         | 9,510          | 5,760                       | 11,796          | 528            |
| 2,100 under               | 2,200 . . . . .   | 64,150                    | 137,614         | 10,499         | 5,680                       | 12,191          | 617            |
| 2,200 under               | 2,300 . . . . .   | 59,130                    | 132,802         | 10,582         | 6,140                       | 13,789          | 729            |
| 2,300 under               | 2,400 . . . . .   | 57,230                    | 134,172         | 11,187         | 6,170                       | 14,502          | 837            |
| 2,400 under               | 2,500 . . . . .   | 55,020                    | 134,476         | 11,630         | 6,560                       | 16,242          | 1,045          |
| 2,500 under               | 2,600 . . . . .   | 51,200                    | 130,332         | 11,653         | 7,010                       | 17,865          | 1,169          |
| 2,600 under               | 2,700 . . . . .   | 49,340                    | 130,385         | 12,102         | 6,740                       | 17,831          | 1,227          |
| 2,700 under               | 2,800 . . . . .   | 47,700                    | 130,884         | 12,288         | 6,920                       | 19,001          | 1,362          |
| 2,800 under               | 2,900 . . . . .   | 42,420                    | 120,657         | 11,740         | 6,950                       | 19,799          | 1,503          |
| 2,900 under               | 3,000 . . . . .   | 38,220                    | 112,474         | 11,190         | 6,430                       | 18,930          | 1,491          |
| 3,000 under               | 3,100 . . . . .   | 38,720                    | 117,777         | 11,867         | 6,650                       | 20,259          | 1,645          |
| 3,100 under               | 3,200 . . . . .   | 34,540                    | 108,620         | 11,193         | 6,800                       | 21,379          | 1,793          |
| 3,200 under               | 3,300 . . . . .   | 28,520                    | 92,380          | 9,710          | 6,700                       | 21,733          | 1,899          |
| 3,300 under               | 3,400 . . . . .   | 27,290                    | 91,159          | 9,799          | 6,020                       | 20,147          | 1,785          |
| 3,400 under               | 3,500 . . . . .   | 25,000                    | 86,083          | 9,458          | 6,110                       | 21,034          | 1,948          |
| 3,500 under               | 3,600 . . . . .   | 21,310                    | 75,473          | 8,472          | 5,810                       | 20,596          | 1,944          |
| 3,600 under               | 3,700 . . . . .   | 21,250                    | 77,344          | 8,788          | 5,650                       | 20,594          | 1,964          |
| 3,700 under               | 3,800 . . . . .   | 17,430                    | 65,369          | 7,592          | 5,060                       | 18,928          | 1,862          |
| 3,800 under               | 3,900 . . . . .   | 15,670                    | 60,175          | 7,091          | 4,710                       | 18,123          | 1,837          |
| 3,900 under               | 4,000 . . . . .   | 14,880                    | 58,617          | 7,004          | 4,200                       | 16,542          | 1,707          |
| 4,000 under               | 4,100 . . . . .   | 13,420                    | 54,294          | 6,509          | 3,480                       | 14,071          | 1,479          |
| 4,100 under               | 4,200 . . . . .   | 11,470                    | 47,480          | 5,695          | 3,210                       | 13,298          | 1,431          |
| 4,200 under               | 4,300 . . . . .   | 10,430                    | 44,223          | 5,377          | 3,160                       | 13,397          | 1,468          |
| 4,300 under               | 4,400 . . . . .   | 9,020                     | 39,197          | 4,791          | 2,690                       | 11,688          | 1,300          |
| 4,400 under               | 4,500 . . . . .   | 7,960                     | 35,307          | 4,297          | 2,380                       | 10,575          | 1,186          |
| 4,500 under               | 4,600 . . . . .   | 7,360                     | 33,392          | 4,099          | 2,200                       | 9,995           | 1,130          |
| 4,600 under               | 4,700 . . . . .   | 6,080                     | 28,229          | 3,481          | 1,710                       | 7,940           | 910            |
| 4,700 under               | 4,800 . . . . .   | 5,370                     | 25,455          | 3,178          | 1,880                       | 8,909           | 1,013          |
| 4,800 under               | 4,900 . . . . .   | 5,050                     | 24,410          | 3,055          | 1,580                       | 7,651           | 870            |
| 4,900 under               | 5,000 . . . . .   | 4,440                     | 21,906          | 2,780          | 1,460                       | 7,216           | 841            |
| 5,000 under               | 6,000 . . . . .   | 26,870                    | 145,257         | 18,386         | 8,270                       | 44,602          | 5,435          |
| 6,000 under               | 7,000 . . . . .   | 10,770                    | 69,525          | 8,946          | 3,190                       | 20,425          | 2,567          |
| 7,000 under               | 8,000 . . . . .   | 5,080                     | 37,930          | 5,034          | 1,570                       | 11,697          | 1,601          |
| 8,000 under               | 9,000 . . . . .   | 3,190                     | 26,819          | 3,634          | 1,020                       | 8,631           | 1,255          |
| 9,000 under               | 10,000 . . . . .  | 1,960                     | 18,567          | 2,486          | 690                         | 6,510           | 967            |
| 10,000 and over . . . . . |                   | 11,200                    | 256,858         | 60,109         | 4,340                       | 99,718          | 27,315         |
| Total . . . . .           |                   | 1,595,340                 | 4,048,054       | 393,178        | 197,510                     | 710,920         | 81,365         |



**TABLE 6 — (Concluded)**  
**1955 TAXATION YEAR — CANADA**

**Income Distribution of Taxable Persons by Marital Status and Dependants**

(All money figures in thousands of dollars)

|                           | TAXED AS MARRIED    |              |             |                     |              |             |                     |              |             |
|---------------------------|---------------------|--------------|-------------|---------------------|--------------|-------------|---------------------|--------------|-------------|
|                           | With No Dependants  |              |             | With One Dependand  |              |             | With Two Dependants |              |             |
|                           | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable |
|                           |                     | \$           | \$          |                     | \$           | \$          |                     | \$           | \$          |
| Under \$ 2,000 .....      | 8,820               | 13,782       | 498         | 4,180               | 6,606        | 213         | 1,930               | 3,739        | 234         |
| \$2,000 under 2,100 ..... | 9,540               | 19,616       | 179         | 970                 | 2,018        | 62          | 430                 | 906          | 23          |
| 2,100 under 2,200 .....   | 12,370              | 26,572       | 351         | 2,770               | 6,002        | 61          | 640                 | 1,391        | 39          |
| 2,200 under 2,300 .....   | 13,930              | 31,315       | 533         | 6,520               | 14,663       | 156         | 840                 | 1,911        | 52          |
| 2,300 under 2,400 .....   | 15,930              | 37,424       | 773         | 8,550               | 20,088       | 275         | 4,930               | 11,611       | 96          |
| 2,400 under 2,500 .....   | 17,690              | 43,274       | 1,065       | 10,240              | 25,064       | 391         | 6,790               | 16,613       | 175         |
| 2,500 under 2,600 .....   | 19,530              | 49,779       | 1,330       | 13,090              | 33,338       | 622         | 8,340               | 21,276       | 278         |
| 2,600 under 2,700 .....   | 21,200              | 56,056       | 1,687       | 14,580              | 38,560       | 878         | 10,560              | 27,938       | 439         |
| 2,700 under 2,800 .....   | 21,500              | 59,070       | 2,037       | 14,840              | 40,724       | 1,081       | 12,450              | 34,216       | 651         |
| 2,800 under 2,900 .....   | 20,900              | 59,488       | 2,247       | 15,060              | 42,867       | 1,293       | 13,300              | 37,840       | 839         |
| 2,900 under 3,000 .....   | 21,330              | 62,873       | 2,580       | 14,630              | 43,119       | 1,446       | 13,150              | 38,762       | 1,012       |
| 3,000 under 3,100 .....   | 22,190              | 67,532       | 2,986       | 16,180              | 49,289       | 1,792       | 15,100              | 45,985       | 1,337       |
| 3,100 under 3,200 .....   | 21,440              | 67,413       | 3,196       | 16,010              | 50,355       | 2,027       | 14,990              | 47,155       | 1,537       |
| 3,200 under 3,300 .....   | 19,960              | 64,778       | 3,324       | 15,710              | 50,980       | 2,194       | 15,630              | 50,730       | 1,823       |
| 3,300 under 3,400 .....   | 18,870              | 63,129       | 3,402       | 16,920              | 56,607       | 2,670       | 16,020              | 53,611       | 2,106       |
| 3,400 under 3,500 .....   | 18,750              | 64,556       | 3,707       | 15,940              | 54,894       | 2,711       | 16,230              | 55,900       | 2,351       |
| 3,500 under 3,600 .....   | 18,500              | 65,545       | 4,005       | 16,300              | 57,785       | 3,041       | 16,110              | 57,127       | 2,606       |
| 3,600 under 3,700 .....   | 17,870              | 65,125       | 4,179       | 15,390              | 56,087       | 3,135       | 16,260              | 59,280       | 2,916       |
| 3,700 under 3,800 .....   | 15,270              | 57,189       | 3,784       | 13,560              | 50,764       | 3,008       | 14,300              | 53,547       | 2,739       |
| 3,800 under 3,900 .....   | 13,710              | 52,691       | 3,586       | 12,040              | 46,283       | 2,883       | 14,240              | 54,765       | 2,950       |
| 3,900 under 4,000 .....   | 13,250              | 52,254       | 3,733       | 12,680              | 49,990       | 3,230       | 14,050              | 55,445       | 3,179       |
| 4,000 under 4,500 .....   | 51,390              | 217,172      | 16,873      | 47,520              | 200,792      | 14,417      | 54,490              | 230,564      | 15,146      |
| 4,500 under 5,000 .....   | 32,060              | 151,544      | 13,261      | 31,450              | 148,615      | 12,370      | 37,660              | 177,947      | 13,601      |
| 5,000 under 6,000 .....   | 34,890              | 189,639      | 18,434      | 33,260              | 180,318      | 16,985      | 40,960              | 222,501      | 20,045      |
| 6,000 under 7,000 .....   | 17,750              | 114,458      | 12,369      | 15,110              | 97,043       | 10,240      | 18,590              | 119,404      | 12,220      |
| 7,000 under 8,000 .....   | 10,020              | 74,666       | 8,831       | 7,920               | 58,884       | 6,897       | 9,790               | 72,899       | 8,305       |
| 8,000 under 9,000 .....   | 5,480               | 46,369       | 5,910       | 4,770               | 40,359       | 5,027       | 5,980               | 50,528       | 6,216       |
| 9,000 under 10,000 .....  | 4,170               | 39,439       | 5,324       | 3,260               | 30,754       | 4,254       | 3,740               | 35,382       | 4,696       |
| 10,000 and over .....     | 15,830              | 287,815      | 68,517      | 12,000              | 203,878      | 45,942      | 14,830              | 247,051      | 54,653      |
| Total .....               | 534,140             | 2,200,563    | 198,701     | 411,450             | 1,756,726    | 149,301     | 412,330             | 1,886,024    | 162,264     |

|                           | With Three Dependants |           |        | With Four Dependants |         |        | With Five or More Dependants |         |        |
|---------------------------|-----------------------|-----------|--------|----------------------|---------|--------|------------------------------|---------|--------|
|                           |                       | \$        | \$     |                      | \$      | \$     |                              | \$      | \$     |
| Under \$ 2,400 .....      | 1,730                 | 3,574     | 115    | 510                  | 960     | 27     | 130                          | 273     | 3      |
| \$2,400 under 2,500 ..... | 1,520                 | 3,756     | 28     | *                    | —       | —      | *                            | —       | —      |
| 2,500 under 2,600 .....   | 3,660                 | 9,350     | 71     | 160                  | 411     | 11     | *                            | —       | —      |
| 2,600 under 2,700 .....   | 4,670                 | 12,402    | 125    | 1,520                | 4,058   | 23     | *                            | —       | —      |
| 2,700 under 2,800 .....   | 5,990                 | 16,466    | 200    | 2,150                | 5,918   | 49     | 240                          | 665     | 2      |
| 2,800 under 2,900 .....   | 7,050                 | 20,074    | 315    | 2,730                | 7,776   | 76     | 790                          | 2,262   | 14     |
| 2,900 under 3,000 .....   | 6,980                 | 20,564    | 362    | 3,340                | 9,842   | 117    | 1,420                        | 4,185   | 32     |
| 3,000 under 3,100 .....   | 8,540                 | 26,008    | 548    | 3,640                | 11,100  | 164    | 1,930                        | 5,935   | 58     |
| 3,100 under 3,200 .....   | 8,560                 | 26,956    | 654    | 4,480                | 14,080  | 242    | 2,130                        | 6,701   | 67     |
| 3,200 under 3,300 .....   | 8,720                 | 28,282    | 778    | 4,100                | 13,303  | 263    | 3,110                        | 10,099  | 108    |
| 3,300 under 3,400 .....   | 9,240                 | 30,904    | 948    | 4,450                | 14,903  | 365    | 3,080                        | 10,307  | 152    |
| 3,400 under 3,500 .....   | 9,030                 | 31,122    | 1,043  | 4,610                | 15,880  | 404    | 3,590                        | 12,373  | 195    |
| 3,500 under 3,600 .....   | 9,740                 | 34,522    | 1,275  | 4,450                | 15,784  | 435    | 3,540                        | 12,550  | 227    |
| 3,600 under 3,700 .....   | 9,480                 | 34,559    | 1,374  | 4,780                | 17,430  | 539    | 3,650                        | 13,302  | 270    |
| 3,700 under 3,800 .....   | 8,430                 | 31,553    | 1,333  | 4,090                | 15,311  | 514    | 3,240                        | 12,163  | 273    |
| 3,800 under 3,900 .....   | 8,440                 | 32,456    | 1,501  | 4,010                | 15,409  | 576    | 3,410                        | 13,098  | 306    |
| 3,900 under 4,000 .....   | 8,630                 | 34,019    | 1,681  | 3,830                | 15,101  | 608    | 3,210                        | 12,663  | 351    |
| 4,000 under 4,500 .....   | 32,740                | 138,551   | 7,853  | 15,550               | 65,767  | 3,151  | 12,600                       | 53,388  | 1,835  |
| 4,500 under 5,000 .....   | 21,720                | 102,627   | 7,012  | 10,070               | 47,523  | 2,850  | 7,940                        | 37,724  | 1,769  |
| 5,000 under 6,000 .....   | 23,770                | 128,910   | 10,558 | 11,150               | 60,252  | 4,467  | 7,750                        | 41,909  | 2,510  |
| 6,000 under 7,000 .....   | 10,990                | 70,567    | 6,817  | 4,460                | 28,626  | 2,564  | 3,320                        | 21,425  | 1,669  |
| 7,000 under 8,000 .....   | 6,400                 | 47,655    | 5,213  | 2,510                | 18,765  | 1,850  | 1,660                        | 12,342  | 1,146  |
| 8,000 under 9,000 .....   | 3,640                 | 30,724    | 3,635  | 1,460                | 12,371  | 1,378  | 800                          | 6,737   | 668    |
| 9,000 under 10,000 .....  | 2,340                 | 22,141    | 2,852  | 1,200                | 11,366  | 1,375  | 680                          | 6,462   | 753    |
| 10,000 and over .....     | 10,430                | 182,199   | 41,513 | 4,910                | 85,467  | 18,837 | 2,820                        | 54,751  | 12,837 |
| Total .....               | 232,440               | 1,119,941 | 97,804 | 104,220              | 507,550 | 40,888 | 71,220                       | 351,820 | 25,254 |

\*Less than 100; included in total but not shown separately.

**TABLE 7**  
**1955 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax by Income Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS            | Newfoundland         |              |             | Prince Edward Island |              |             | Nova Scotia          |              |             | New Brunswick        |              |             |
|-------------------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------|--------------|-------------|
|                         | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable |
| Under \$1,000 . . . . . | 200                  | \$ 101       | \$ 6        | *                    | —            | —           | 720                  | \$ 429       | \$ 27       | 170                  | \$ 82        | \$ 13       |
| \$1,000 under 1,100 . . | 930                  | 973          | 8           | 230                  | 242          | 2           | 2,310                | 2,461        | 21          | 1,770                | 1,861        | 14          |
| 1,100 under 1,200 . .   | 1,420                | 1,624        | 29          | 220                  | 253          | 5           | 2,250                | 2,565        | 48          | 1,860                | 2,127        | 37          |
| 1,200 under 1,300 . .   | 1,080                | 1,340        | 40          | 280                  | 350          | 10          | 2,210                | 2,739        | 76          | 2,090                | 2,601        | 70          |
| 1,300 under 1,400 . .   | 1,060                | 1,438        | 52          | 380                  | 510          | 18          | 2,490                | 3,389        | 131         | 2,040                | 2,741        | 99          |
| 1,400 under 1,500 . .   | 1,090                | 1,578        | 69          | 190                  | 274          | 12          | 2,440                | 3,552        | 156         | 1,780                | 2,569        | 114         |
| 1,500 under 1,600 . .   | 930                  | 1,442        | 72          | 250                  | 389          | 20          | 2,490                | 3,846        | 178         | 2,050                | 3,168        | 152         |
| 1,600 under 1,700 . .   | 790                  | 1,301        | 69          | 260                  | 428          | 20          | 2,510                | 4,125        | 224         | 2,150                | 3,533        | 183         |
| 1,700 under 1,800 . .   | 610                  | 1,063        | 65          | 230                  | 401          | 22          | 2,090                | 3,649        | 206         | 1,750                | 3,061        | 173         |
| 1,800 under 1,900 . .   | 910                  | 1,681        | 107         | 180                  | 331          | 21          | 2,410                | 4,437        | 272         | 1,840                | 3,390        | 204         |
| 1,900 under 2,000 . .   | 720                  | 1,400        | 97          | 120                  | 232          | 16          | 2,430                | 4,739        | 308         | 2,010                | 3,910        | 251         |
| 1,000 under 2,000 . .   | 9,540                | 13,840       | 608         | 2,340                | 3,410        | 146         | 23,630               | 35,502       | 1,620       | 19,340               | 28,961       | 1,297       |
| 2,000 under 2,100 . .   | 700                  | 1,438        | 80          | 200                  | 410          | 23          | 2,500                | 5,116        | 282         | 1,900                | 3,884        | 230         |
| 2,100 under 2,200 . .   | 1,040                | 2,235        | 127         | 180                  | 386          | 23          | 2,260                | 4,852        | 272         | 1,710                | 3,669        | 221         |
| 2,200 under 2,300 . .   | 1,010                | 2,277        | 119         | 190                  | 426          | 20          | 2,400                | 5,380        | 271         | 1,830                | 4,111        | 217         |
| 2,300 under 2,400 . .   | 1,190                | 2,790        | 149         | 250                  | 587          | 31          | 2,940                | 6,907        | 349         | 2,120                | 4,970        | 234         |
| 2,400 under 2,500 . .   | 1,200                | 2,936        | 136         | 150                  | 366          | 18          | 3,230                | 7,898        | 377         | 2,150                | 5,254        | 243         |
| 2,500 under 2,600 . .   | 1,350                | 3,430        | 168         | 190                  | 482          | 19          | 3,530                | 9,019        | 434         | 2,280                | 5,796        | 267         |
| 2,600 under 2,700 . .   | 1,600                | 4,236        | 201         | 250                  | 661          | 19          | 3,650                | 9,649        | 421         | 2,460                | 6,508        | 268         |
| 2,700 under 2,800 . .   | 1,710                | 4,695        | 250         | 230                  | 633          | 28          | 3,940                | 10,793       | 461         | 2,450                | 6,729        | 324         |
| 2,800 under 2,900 . .   | 1,490                | 4,244        | 202         | 210                  | 596          | 30          | 3,930                | 11,169       | 496         | 2,870                | 8,163        | 380         |
| 2,900 under 3,000 . .   | 1,550                | 4,572        | 236         | 260                  | 767          | 29          | 3,120                | 9,222        | 411         | 2,370                | 6,969        | 298         |
| 2,000 under 3,000 . .   | 12,840               | 32,853       | 1,668       | 2,110                | 5,314        | 240         | 31,500               | 80,005       | 3,774       | 22,140               | 56,053       | 2,682       |
| 3,000 under 3,100 . .   | 1,580                | 4,814        | 241         | 240                  | 728          | 37          | 3,940                | 11,983       | 569         | 2,820                | 8,574        | 389         |
| 3,100 under 3,200 . .   | 1,410                | 4,433        | 237         | 190                  | 598          | 30          | 3,350                | 10,543       | 523         | 2,200                | 6,907        | 342         |
| 3,200 under 3,300 . .   | 1,460                | 4,738        | 241         | 180                  | 586          | 32          | 3,340                | 10,805       | 540         | 1,930                | 6,258        | 313         |
| 3,300 under 3,400 . .   | 1,850                | 6,193        | 331         | 160                  | 537          | 27          | 3,090                | 10,329       | 561         | 2,010                | 6,706        | 335         |
| 3,400 under 3,500 . .   | 1,560                | 5,376        | 305         | 100                  | 344          | 15          | 2,910                | 10,022       | 528         | 2,140                | 7,356        | 385         |
| 3,500 under 3,600 . .   | 1,340                | 4,751        | 266         | 160                  | 568          | 30          | 2,430                | 8,610        | 496         | 2,170                | 7,681        | 433         |
| 3,600 under 3,700 . .   | 1,070                | 3,896        | 247         | 150                  | 547          | 29          | 2,680                | 9,759        | 581         | 1,680                | 6,120        | 343         |
| 3,700 under 3,800 . .   | 920                  | 3,447        | 193         | 140                  | 524          | 37          | 2,270                | 8,507        | 539         | 1,530                | 5,732        | 322         |
| 3,800 under 3,900 . .   | 880                  | 3,381        | 235         | 140                  | 538          | 25          | 2,480                | 9,529        | 571         | 1,360                | 5,228        | 288         |
| 3,900 under 4,000 . .   | 810                  | 3,192        | 202         | *                    | —            | —           | 1,880                | 7,416        | 484         | 1,230                | 4,844        | 303         |
| 3,000 under 4,000 . .   | 12,880               | 44,221       | 2,498       | 1,520                | 5,207        | 280         | 28,370               | 97,503       | 5,392       | 19,070               | 65,406       | 3,453       |
| 4,000 under 4,500 . .   | 3,160                | 13,357       | 920         | 510                  | 2,156        | 144         | 6,970                | 29,439       | 2,100       | 3,980                | 16,806       | 1,177       |
| 4,500 under 5,000 . .   | 1,860                | 8,766        | 729         | 180                  | 852          | 62          | 3,920                | 18,470       | 1,439       | 2,710                | 12,802       | 995         |
| 4,000 under 5,000 . .   | 5,020                | 22,123       | 1,649       | 690                  | 3,008        | 206         | 10,890               | 47,909       | 3,539       | 6,690                | 29,608       | 2,172       |
| 5,000 under 6,000 . .   | 2,090                | 11,343       | 1,071       | 240                  | 1,311        | 114         | 3,660                | 19,850       | 1,765       | 3,030                | 16,389       | 1,418       |
| 6,000 under 7,000 . .   | 890                  | 5,692        | 619         | 120                  | 762          | 85          | 1,780                | 11,473       | 1,186       | 1,310                | 8,429        | 837         |
| 7,000 under 8,000 . .   | 370                  | 2,749        | 309         | *                    | —            | —           | 760                  | 5,786        | 692         | 660                  | 4,895        | 550         |
| 8,000 under 9,000 . .   | 220                  | 1,842        | 249         | *                    | —            | —           | 610                  | 5,093        | 604         | 360                  | 3,037        | 372         |
| 9,000 under 10,000 . .  | 220                  | 2,105        | 303         | *                    | —            | —           | 440                  | 4,220        | 557         | 300                  | 2,811        | 394         |
| 10,000 under 15,000 . . | 360                  | 4,088        | 625         | *                    | —            | —           | 950                  | 11,478       | 1,700       | 710                  | 8,421        | 1,303       |
| 15,000 under 20,000 . . | 150                  | 2,493        | 505         | *                    | —            | —           | 310                  | 5,320        | 1,070       | 240                  | 4,067        | 842         |
| 20,000 under 25,000 . . | *                    | —            | —           | —                    | —            | —           | *                    | —            | —           | *                    | —            | —           |
| 5,000 under 25,000 . .  | 4,350                | 31,425       | 3,954       | 590                  | 4,362        | 479         | 8,600                | 65,240       | 8,046       | 6,680                | 49,669       | 6,150       |
| 25,000 and over . . . . | *                    | —            | —           | *                    | —            | —           | 170                  | 6,240        | 1,986       | 110                  | 3,726        | 1,055       |
| Grand Total . . . . .   | 44,880               | 146,108      | 10,886      | 7,290                | 21,792       | 1,521       | 103,880              | 332,828      | 24,384      | 74,200               | 233,505      | 16,822      |

\*Less than 100; included in total but not shown separately.



**TABLE 7 — (Cont'd)**  
**1955 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax by Income Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS                  | Quebec              |              |             | Ontario             |              |             | Manitoba            |              |             |
|-------------------------------|---------------------|--------------|-------------|---------------------|--------------|-------------|---------------------|--------------|-------------|
|                               | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable | Number of Taxpayers | Total Income | Tax Payable |
| Under \$1,000 . . . . .       | 2,650               | \$ 1,789     | \$ 106      | 11,420              | \$ 7,265     | \$ 435      | 880                 | \$ 474       | \$ 33       |
| \$1,000 under 1,100 . . . . . | 10,370              | 11,286       | 142         | 21,230              | 22,340       | 270         | 2,980               | 3,132        | 27          |
| 1,100 under 1,200 . . . . .   | 18,000              | 20,682       | 247         | 23,780              | 27,337       | 582         | 3,350               | 3,864        | 81          |
| 1,200 under 1,300 . . . . .   | 20,670              | 25,766       | 510         | 26,080              | 32,474       | 988         | 3,800               | 4,741        | 136         |
| 1,300 under 1,400 . . . . .   | 20,020              | 26,896       | 727         | 25,830              | 34,799       | 1,336       | 4,310               | 5,809        | 223         |
| 1,400 under 1,500 . . . . .   | 20,100              | 29,057       | 961         | 25,680              | 37,172       | 1,694       | 4,200               | 6,062        | 276         |
| 1,500 under 1,600 . . . . .   | 20,840              | 32,215       | 1,262       | 28,370              | 43,914       | 2,202       | 3,630               | 5,602        | 273         |
| 1,600 under 1,700 . . . . .   | 19,780              | 32,573       | 1,398       | 29,810              | 49,107       | 2,687       | 4,090               | 6,734        | 368         |
| 1,700 under 1,800 . . . . .   | 17,830              | 31,159       | 1,487       | 30,660              | 53,516       | 3,177       | 4,170               | 7,287        | 436         |
| 1,800 under 1,900 . . . . .   | 19,240              | 35,494       | 1,841       | 32,470              | 60,143       | 3,883       | 4,940               | 9,094        | 587         |
| 1,900 under 2,000 . . . . .   | 17,630              | 34,328       | 1,907       | 32,090              | 62,467       | 4,263       | 3,880               | 7,551        | 501         |
| 1,000 under 2,000 . . . . .   | 184,480             | 279,456      | 10,482      | 276,000             | 423,269      | 21,082      | 39,350              | 59,876       | 2,908       |
| 2,000 under 2,100 . . . . .   | 20,330              | 41,638       | 2,252       | 34,440              | 70,548       | 4,526       | 4,200               | 8,593        | 557         |
| 2,100 under 2,200 . . . . .   | 19,570              | 41,979       | 2,261       | 37,660              | 80,874       | 5,374       | 4,500               | 9,669        | 607         |
| 2,200 under 2,300 . . . . .   | 20,360              | 45,735       | 2,356       | 37,910              | 85,221       | 5,653       | 4,420               | 9,932        | 632         |
| 2,300 under 2,400 . . . . .   | 21,810              | 51,231       | 2,553       | 40,130              | 94,187       | 6,206       | 4,630               | 10,851       | 646         |
| 2,400 under 2,500 . . . . .   | 22,820              | 56,058       | 2,740       | 41,920              | 102,522      | 6,732       | 5,150               | 12,589       | 776         |
| 2,500 under 2,600 . . . . .   | 23,000              | 58,609       | 2,669       | 44,960              | 114,520      | 7,296       | 5,880               | 14,965       | 857         |
| 2,600 under 2,700 . . . . .   | 24,820              | 65,649       | 2,970       | 46,960              | 124,178      | 7,970       | 6,010               | 15,907       | 871         |
| 2,700 under 2,800 . . . . .   | 26,270              | 72,131       | 3,272       | 47,990              | 131,851      | 8,450       | 5,810               | 15,925       | 897         |
| 2,800 under 2,900 . . . . .   | 25,230              | 71,790       | 3,249       | 47,120              | 134,147      | 8,658       | 5,510               | 15,667       | 910         |
| 2,900 under 3,000 . . . . .   | 24,570              | 72,327       | 3,212       | 45,090              | 132,816      | 8,759       | 5,280               | 15,570       | 848         |
| 2,000 under 3,000 . . . . .   | 228,780             | 577,147      | 27,534      | 424,180             | 1,070,864    | 69,624      | 51,390              | 129,668      | 7,601       |
| 3,000 under 3,100 . . . . .   | 25,800              | 78,534       | 3,514       | 48,670              | 148,205      | 9,947       | 6,080               | 18,523       | 1,044       |
| 3,100 under 3,200 . . . . .   | 25,730              | 80,861       | 3,662       | 47,190              | 148,432      | 9,983       | 5,480               | 17,288       | 1,033       |
| 3,200 under 3,300 . . . . .   | 24,840              | 80,607       | 3,712       | 43,420              | 140,839      | 9,579       | 5,120               | 16,609       | 986         |
| 3,300 under 3,400 . . . . .   | 24,930              | 83,381       | 3,970       | 43,190              | 144,459      | 10,029      | 5,010               | 16,752       | 995         |
| 3,400 under 3,500 . . . . .   | 23,990              | 82,637       | 4,003       | 42,770              | 147,262      | 10,466      | 4,800               | 16,534       | 1,004       |
| 3,500 under 3,600 . . . . .   | 22,800              | 80,802       | 3,897       | 41,670              | 147,729      | 10,655      | 4,790               | 16,939       | 1,093       |
| 3,600 under 3,700 . . . . .   | 22,780              | 83,022       | 4,188       | 41,610              | 151,624      | 11,296      | 4,350               | 15,843       | 1,006       |
| 3,700 under 3,800 . . . . .   | 18,570              | 69,534       | 3,635       | 37,120              | 139,082      | 10,667      | 3,310               | 12,387       | 831         |
| 3,800 under 3,900 . . . . .   | 17,370              | 66,761       | 3,610       | 34,880              | 134,104      | 10,491      | 3,170               | 12,190       | 850         |
| 3,900 under 4,000 . . . . .   | 16,800              | 66,278       | 3,681       | 35,430              | 139,705      | 11,127      | 3,200               | 12,613       | 875         |
| 3,000 under 4,000 . . . . .   | 223,610             | 772,417      | 37,872      | 415,950             | 1,441,441    | 104,240     | 45,310              | 155,678      | 9,717       |
| 4,000 under 4,500 . . . . .   | 60,290              | 254,550      | 15,598      | 131,480             | 556,011      | 46,886      | 11,520              | 48,675       | 3,750       |
| 4,500 under 5,000 . . . . .   | 36,380              | 172,021      | 12,116      | 82,830              | 391,079      | 35,567      | 7,240               | 34,187       | 2,831       |
| 4,000 under 5,000 . . . . .   | 96,670              | 426,571      | 27,714      | 214,310             | 947,090      | 82,453      | 18,760              | 82,862       | 6,581       |
| 5,000 under 6,000 . . . . .   | 38,400              | 207,971      | 16,868      | 85,920              | 465,690      | 46,577      | 8,100               | 44,151       | 4,137       |
| 6,000 under 7,000 . . . . .   | 18,350              | 118,084      | 11,057      | 38,750              | 249,403      | 27,275      | 3,460               | 22,244       | 2,399       |
| 7,000 under 8,000 . . . . .   | 10,620              | 79,147       | 8,254       | 20,840              | 155,275      | 18,499      | 1,710               | 12,760       | 1,506       |
| 8,000 under 9,000 . . . . .   | 6,010               | 50,865       | 5,664       | 12,020              | 101,466      | 13,035      | 1,080               | 9,128        | 1,157       |
| 9,000 under 10,000 . . . . .  | 4,440               | 42,073       | 5,126       | 7,950               | 75,150       | 10,220      | 890                 | 8,359        | 1,168       |
| 10,000 under 15,000 . . . . . | 10,420              | 125,588      | 17,894      | 18,960              | 227,820      | 36,855      | 2,080               | 24,812       | 4,043       |
| 15,000 under 20,000 . . . . . | 3,750               | 63,686       | 11,770      | 7,570               | 128,795      | 26,923      | 710                 | 12,072       | 2,487       |
| 20,000 under 25,000 . . . . . | 1,500               | 33,421       | 7,422       | 3,330               | 74,145       | 18,515      | 300                 | 6,810        | 1,652       |
| 5,000 under 25,000 . . . . .  | 93,490              | 720,835      | 84,055      | 195,340             | 1,477,744    | 197,899     | 330                 | 140,336      | 18,549      |
| 25,000 and over . . . . .     | 2,920               | 141,503      | 44,958      | 5,230               | 233,489      | 75,709      | 360                 | 16,748       | 5,882       |
| Grand Total . . . . .         | 832,600             | 2,919,718    | 232,721     | 1,542,430           | 5,601,162    | 551,442     | 174,380             | 585,642      | 51,271      |



**TABLE 7 — (Concluded)**  
**1955 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax by Income Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS            | Saskatchewan         |              |             | Alberta and N.W.T.   |              |             | British Columbia and Yukon |              |             | Non-Residents        |              |             |
|-------------------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------------|--------------|-------------|----------------------|--------------|-------------|
|                         | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers       | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable |
| Under \$1,000 . . . . . | 630                  | \$ 369       | \$ 27       | 1,590                | \$ 901       | \$ 68       | 2,310                      | \$ 1,332     | \$ 93       | 4,600                | \$ 2,561     | \$ 226      |
| \$1,000 under 1,100 . . | 2,420                | 2,589        | 25          | 4,420                | 4,926        | 83          | 5,930                      | 6,419        | 93          | 590                  | 617          | 39          |
| 1,100 under 1,200 . .   | 2,200                | 2,523        | 47          | 4,760                | 5,453        | 109         | 5,710                      | 6,544        | 132         | 670                  | 767          | 53          |
| 1,200 under 1,300 . .   | 2,580                | 3,216        | 90          | 4,690                | 5,839        | 180         | 6,190                      | 7,724        | 237         | 680                  | 848          | 59          |
| 1,300 under 1,400 . .   | 2,860                | 3,880        | 150         | 4,880                | 6,568        | 254         | 6,540                      | 8,807        | 342         | 480                  | 645          | 45          |
| 1,400 under 1,500 . .   | 2,860                | 4,154        | 185         | 4,130                | 5,985        | 285         | 6,080                      | 8,809        | 415         | 590                  | 854          | 72          |
| 1,500 under 1,600 . .   | 3,170                | 4,888        | 238         | 5,290                | 8,177        | 419         | 6,660                      | 10,292       | 500         | 630                  | 984          | 72          |
| 1,600 under 1,700 . .   | 3,200                | 5,268        | 274         | 5,050                | 8,310        | 461         | 7,040                      | 11,581       | 625         | 770                  | 1,261        | 96          |
| 1,700 under 1,800 . .   | 3,370                | 5,878        | 339         | 5,030                | 8,784        | 536         | 6,930                      | 12,087       | 709         | 560                  | 974          | 81          |
| 1,800 under 1,900 . .   | 3,130                | 5,772        | 364         | 5,360                | 9,881        | 634         | 7,840                      | 14,456       | 924         | 560                  | 1,031        | 79          |
| 1,900 under 2,000 . .   | 2,960                | 5,750        | 383         | 5,130                | 10,181       | 742         | 8,190                      | 15,921       | 1,068       | 480                  | 954          | 85          |
| 1,000 under 2,000 . .   | 28,750               | 43,918       | 2,095       | 48,740               | 74,104       | 3,703       | 67,110                     | 102,640      | 5,045       | 6,010                | 8,935        | 681         |
| 2,000 under 2,100 . .   | 2,910                | 5,958        | 374         | 5,430                | 11,127       | 748         | 8,560                      | 17,529       | 1,152       | 600                  | 1,219        | 90          |
| 2,100 under 2,200 . .   | 3,610                | 7,748        | 478         | 6,090                | 13,083       | 863         | 8,660                      | 18,578       | 1,249       | 600                  | 1,287        | 102         |
| 2,200 under 2,300 . .   | 3,500                | 7,863        | 497         | 5,850                | 13,138       | 881         | 8,960                      | 20,119       | 1,340       | 440                  | 989          | 79          |
| 2,300 under 2,400 . .   | 3,780                | 8,846        | 535         | 6,350                | 14,900       | 931         | 9,620                      | 22,564       | 1,470       | 410                  | 960          | 79          |
| 2,400 under 2,500 . .   | 3,720                | 9,093        | 531         | 7,410                | 18,106       | 1,117       | 9,720                      | 23,764       | 1,580       | 460                  | 1,124        | 89          |
| 2,500 under 2,600 . .   | 4,020                | 10,247       | 600         | 7,140                | 18,201       | 1,107       | 10,360                     | 26,367       | 1,644       | 330                  | 842          | 74          |
| 2,600 under 2,700 . .   | 4,810                | 12,705       | 758         | 7,270                | 19,240       | 1,160       | 10,580                     | 27,999       | 1,779       | 280                  | 738          | 68          |
| 2,700 under 2,800 . .   | 4,000                | 10,981       | 609         | 8,050                | 22,085       | 1,378       | 11,000                     | 30,189       | 1,921       | 340                  | 933          | 81          |
| 2,800 under 2,900 . .   | 4,100                | 11,655       | 651         | 7,420                | 21,120       | 1,286       | 10,970                     | 31,219       | 2,051       | 350                  | 996          | 113         |
| 2,900 under 3,000 . .   | 4,330                | 12,744       | 733         | 7,620                | 22,455       | 1,409       | 11,020                     | 32,458       | 2,222       | 290                  | 851          | 72          |
| 2,000 under 3,000 . .   | 38,780               | 97,840       | 5,766       | 68,630               | 173,455      | 10,880      | 99,450                     | 250,786      | 16,408      | 4,100                | 9,939        | 847         |
| 3,000 under 3,100 . .   | 4,620                | 14,060       | 830         | 7,400                | 22,529       | 1,435       | 11,520                     | 35,082       | 2,325       | 280                  | 851          | 68          |
| 3,100 under 3,200 . .   | 3,590                | 11,294       | 688         | 7,350                | 23,116       | 1,503       | 12,180                     | 38,308       | 2,629       | 280                  | 879          | 80          |
| 3,200 under 3,300 . .   | 3,700                | 11,997       | 739         | 6,290                | 20,389       | 1,344       | 11,950                     | 38,743       | 2,558       | 220                  | 714          | 57          |
| 3,300 under 3,400 . .   | 3,470                | 11,607       | 724         | 6,500                | 21,739       | 1,461       | 11,410                     | 38,161       | 2,717       | 270                  | 902          | 80          |
| 3,400 under 3,500 . .   | 3,020                | 10,400       | 696         | 5,850                | 20,142       | 1,363       | 11,880                     | 40,942       | 2,982       | 240                  | 828          | 69          |
| 3,500 under 3,600 . .   | 2,960                | 10,492       | 660         | 5,650                | 20,022       | 1,406       | 11,520                     | 40,830       | 2,980       | 270                  | 961          | 90          |
| 3,600 under 3,700 . .   | 2,760                | 10,054       | 674         | 5,930                | 21,599       | 1,569       | 11,130                     | 40,565       | 3,168       | 190                  | 692          | 66          |
| 3,700 under 3,800 . .   | 2,890                | 10,823       | 760         | 4,590                | 17,181       | 1,292       | 9,820                      | 36,783       | 2,768       | 220                  | 824          | 64          |
| 3,800 under 3,900 . .   | 2,260                | 8,696        | 587         | 4,040                | 15,510       | 1,171       | 9,540                      | 36,640       | 2,867       | 110                  | 423          | 34          |
| 3,900 under 4,000 . .   | 1,940                | 7,621        | 544         | 4,160                | 16,359       | 1,316       | 9,080                      | 35,817       | 2,891       | 140                  | 551          | 52          |
| 3,000 under 4,000 . .   | 31,210               | 107,044      | 6,902       | 57,760               | 198,586      | 13,860      | 110,030                    | 381,871      | 27,885      | 2,220                | 7,625        | 660         |
| 4,000 under 4,500 . .   | 7,630                | 32,281       | 2,596       | 17,440               | 73,653       | 6,083       | 37,860                     | 160,009      | 13,299      | 670                  | 2,825        | 253         |
| 4,500 under 5,000 . .   | 5,360                | 25,355       | 2,119       | 12,370               | 58,454       | 5,354       | 24,790                     | 117,280      | 10,840      | 390                  | 1,817        | 169         |
| 4,000 under 5,000 . .   | 12,990               | 57,636       | 4,715       | 29,810               | 132,107      | 11,437      | 62,650                     | 277,289      | 24,139      | 1,060                | 4,642        | 422         |
| 5,000 under 6,000 . .   | 6,330                | 34,335       | 3,298       | 13,140               | 71,414       | 7,262       | 25,370                     | 137,355      | 13,912      | 640                  | 3,579        | 400         |
| 6,000 under 7,000 . .   | 2,700                | 17,367       | 1,840       | 5,980                | 38,504       | 4,244       | 10,370                     | 66,445       | 7,466       | 470                  | 3,069        | 384         |
| 7,000 under 8,000 . .   | 1,460                | 10,852       | 1,306       | 2,560                | 19,033       | 2,338       | 5,650                      | 41,981       | 5,123       | 280                  | 2,066        | 267         |
| 8,000 under 9,000 . .   | 820                  | 6,954        | 873         | 2,030                | 17,148       | 2,256       | 2,860                      | 24,177       | 3,100       | 270                  | 2,314        | 348         |
| 9,000 under 10,000 . .  | 590                  | 5,567        | 733         | 1,090                | 10,296       | 1,456       | 1,990                      | 18,818       | 2,604       | *                    | —            | —           |
| 10,000 under 15,000 . . | 1,110                | 13,180       | 2,154       | 3,150                | 38,290       | 6,369       | 4,830                      | 57,980       | 9,404       | 370                  | 4,427        | 768         |
| 15,000 under 20,000 . . | 440                  | 7,428        | 1,641       | 1,080                | 18,336       | 4,010       | 1,620                      | 27,830       | 5,833       | *                    | —            | —           |
| 20,000 under 25,000 . . | 120                  | 2,563        | 630         | 450                  | 10,135       | 2,733       | 760                        | 17,041       | 4,266       | *                    | —            | —           |
| 5,000 under 25,000 . .  | 13,570               | 98,246       | 12,475      | 29,480               | 223,156      | 30,668      | 53,450                     | 391,627      | 51,708      | 2,210                | 18,109       | 2,727       |
| 25,000 and over . . . . | 180                  | 6,503        | 2,112       | 600                  | 26,688       | 9,752       | 990                        | 39,480       | 13,301      | *                    | —            | —           |
| Grand Total . . . . .   | 126,110              | 411,556      | 34,092      | 236,610              | 828,997      | 80,368      | 395,990                    | 1,445,025    | 138,579     | 20,280               | 55,265       | 6,669       |

\*Less than 100; included in total but not shown separately.

**TABLE 8**  
**1955 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax by Occupational Classes**  
(All money figures in thousands of dollars)

| OCCUPATION                          | Newfoundland         |               |              | Prince Edward Island |               |              | Nova Scotia          |               |              | New Brunswick        |               |              |
|-------------------------------------|----------------------|---------------|--------------|----------------------|---------------|--------------|----------------------|---------------|--------------|----------------------|---------------|--------------|
|                                     | Number of Tax-payers | Total In-come | Tax Pay-able | Number of Tax-payers | Total In-come | Tax Pay-able | Number of Tax-payers | Total In-come | Tax Pay-able | Number of Tax-payers | Total In-come | Tax Pay-able |
|                                     |                      | \$            | \$           |                      | \$            | \$           |                      | \$            | \$           |                      | \$            | \$           |
| Farmers.....                        | *                    | —             | —            | 140                  | 541           | 16           | 270                  | 788           | 45           | 170                  | 871           | 123          |
| Fishermen.....                      | —                    | —             | —            | —                    | —             | —            | 330                  | 1,267         | 87           | 100                  | 242           | 7            |
| Total Farmers and Fishermen.....    | *                    | —             | —            | 140                  | 541           | 16           | 600                  | 2,055         | 132          | 270                  | 1,113         | 130          |
| Accountants.....                    | *                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Medical Doctors and Surgeons.....   | *                    | —             | —            | *                    | —             | —            | 510                  | 5,200         | 858          | 240                  | 2,533         | 461          |
| Dentists.....                       | *                    | —             | —            | —                    | —             | —            | 140                  | 976           | 128          | 110                  | 781           | 85           |
| Lawyers and Notaries.....           | *                    | —             | —            | *                    | —             | —            | *                    | —             | —            | 120                  | 974           | 162          |
| Consulting Engineers and Architects | —                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Nurses.....                         | —                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Other Professionals.....            | *                    | —             | —            | *                    | —             | —            | 120                  | 566           | 60           | *                    | —             | —            |
| Total Professionals.....            | 210                  | 1,578         | 246          | 140                  | 839           | 98           | 1,070                | 9,008         | 1,494        | 670                  | 5,665         | 971          |
| Agricultural Enterprises.....       | *                    | —             | —            | —                    | —             | —            | *                    | —             | —            | —                    | —             | —            |
| Business Enterprises.....           | 29,650               | 94,466        | 6,429        | 4,310                | 11,994        | 828          | 72,980               | 222,559       | 14,803       | 51,680               | 155,688       | 10,587       |
| Institutions.....                   | 360                  | 850           | 38           | 270                  | 497           | 22           | 1,700                | 3,751         | 223          | 2,210                | 4,918         | 281          |
| Educational Institutions.....       | 1,700                | 4,029         | 258          | *                    | —             | —            | 2,740                | 7,103         | 503          | 3,160                | 7,975         | 557          |
| Federal Government.....             | 2,800                | 9,155         | 603          | 710                  | 2,423         | 163          | 9,030                | 28,366        | 1,673        | 4,680                | 15,049        | 863          |
| Provincial Governments.....         | 2,840                | 7,738         | 572          | 600                  | 1,383         | 85           | 3,740                | 10,203        | 671          | 3,060                | 9,234         | 540          |
| Municipal and Smaller Governments   | 320                  | 1,103         | 65           | 130                  | 344           | 14           | 2,690                | 7,374         | 414          | 1,230                | 3,822         | 201          |
| Unclassified.....                   | 4,170                | 12,911        | 900          | *                    | —             | —            | 490                  | 1,046         | 61           | 310                  | 642           | 30           |
| Total Employees.....                | 41,850               | 130,278       | 8,865        | 6,040                | 16,672        | 1,114        | 93,400               | 280,483       | 18,352       | 66,330               | 197,328       | 13,059       |
| Salesmen.....                       | 390                  | 1,937         | 188          | *                    | —             | —            | 960                  | 4,000         | 328          | 780                  | 3,159         | 268          |
| Forestry.....                       | *                    | —             | —            | —                    | —             | —            | *                    | —             | —            | 210                  | 969           | 83           |
| Manufacturing.....                  | *                    | —             | —            | *                    | —             | —            | 320                  | 1,428         | 142          | 210                  | 914           | 92           |
| Construction.....                   | 130                  | 1,066         | 170          | *                    | —             | —            | 520                  | 2,553         | 385          | 260                  | 1,053         | 99           |
| Public Utilities.....               | 130                  | 555           | 54           | *                    | —             | —            | 290                  | 890           | 63           | 350                  | 1,153         | 81           |
| Wholesale Trade.....                | *                    | —             | —            | *                    | —             | —            | 370                  | 1,946         | 225          | 130                  | 937           | 119          |
| Retail Trade.....                   | 1,240                | 5,297         | 500          | 410                  | 1,684         | 146          | 2,330                | 11,605        | 1,292        | 1,710                | 7,175         | 642          |
| Service.....                        | 340                  | 1,623         | 217          | 100                  | 408           | 31           | 950                  | 3,580         | 305          | 810                  | 3,023         | 263          |
| Finance.....                        | *                    | —             | —            | —                    | —             | —            | *                    | —             | —            | 110                  | 730           | 92           |
| Unclassified.....                   | —                    | —             | —            | —                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Total Business Proprietors.....     | 2,030                | 10,720        | 1,480        | 620                  | 2,550         | 215          | 4,960                | 22,948        | 2,521        | 3,810                | 16,068        | 1,484        |
| Investment Income Predominates..    | 270                  | 1,169         | 83           | 210                  | 672           | 39           | 2,110                | 11,719        | 1,432        | 1,360                | 7,379         | 765          |
| Pension Income Predominates.....    | *                    | —             | —            | *                    | —             | —            | 450                  | 1,323         | 57           | 740                  | 2,040         | 108          |
| Total Financial.....                | 350                  | 1,415         | 96           | 260                  | 789           | 42           | 2,560                | 13,042        | 1,489        | 2,100                | 9,419         | 873          |
| Estates.....                        | *                    | —             | —            | *                    | —             | —            | *                    | —             | —            | *                    | —             | —            |
| Unclassified.....                   | *                    | —             | —            | *                    | —             | —            | 270                  | 1,146         | 65           | 170                  | 547           | 23           |
| Grand Total.....                    | 44,880               | 146,108       | 10,886       | 7,290                | 21,792        | 1,521        | 103,880              | 332,828       | 24,384       | 74,200               | 233,505       | 16,822       |

\*Less than 100; included in total but not shown separately.



**TABLE 8 — (Cont'd)**  
**1955 TAXATION YEAR — PROVINCES**

**Distribution of Taxable Persons, Income and Tax by Occupational Classes**

(All money figures in thousands of dollars)

| OCCUPATION                               | Quebec                         |                 |                | Ontario                        |                 |                | Manitoba                       |                 |                |
|--|--------------------------------|-----------------|----------------|--------------------------------|-----------------|----------------|--------------------------------|-----------------|----------------|
|  | Number<br>of<br>Tax-<br>payers | Total<br>Income | Tax<br>Payable | Number<br>of<br>Tax-<br>payers | Total<br>Income | Tax<br>Payable | Number<br>of<br>Tax-<br>payers | Total<br>Income | Tax<br>Payable |
|  |                                | \$              | \$             |                                | \$              | \$             |                                | \$              | \$             |
| Farmers.....                             | 590                            | 2,055           | 115            | 11,780                         | 43,447          | 3,560          | 1,970                          | 6,337           | 393            |
| Fishermen.....                           | *                              | —               | —              | 190                            | 669             | 52             | *                              | —               | —              |
| Total Farmers and Fishermen.....         | 610                            | 2,109           | 116            | 11,970                         | 44,116          | 3,612          | 2,020                          | 6,470           | 397            |
| Accountants.....                         | 760                            | 8,965           | 1,815          | 960                            | 8,970           | 1,751          | 140                            | 1,009           | 128            |
| Medical Doctors and Surgeons.....        | 2,870                          | 25,202          | 3,762          | 4,130                          | 58,600          | 13,647         | 590                            | 6,653           | 1,319          |
| Dentists.....                            | 790                            | 4,955           | 543            | 1,830                          | 16,678          | 2,842          | 240                            | 2,116           | 318            |
| Lawyers and Notaries.....                | 1,340                          | 13,719          | 2,837          | 2,330                          | 36,812          | 9,425          | 300                            | 2,477           | 417            |
| Consulting Engineers and Architects..... | 580                            | 10,187          | 2,711          | 710                            | 9,360           | 2,272          | *                              | —               | —              |
| Nurses.....                              | 660                            | 1,278           | 70             | 1,870                          | 4,034           | 286            | 170                            | 336             | 21             |
| Other Professionals.....                 | 1,630                          | 8,462           | 861            | 3,270                          | 18,104          | 2,612          | 430                            | 2,451           | 283            |
| Total Professionals.....                 | 8,630                          | 72,768          | 12,599         | 15,100                         | 152,558         | 32,835         | 1,900                          | 15,417          | 2,536          |
| Agricultural Enterprises.....            | *                              | —               | —              | 1,640                          | 3,078           | 154            | 180                            | 244             | 7              |
| Business Enterprises.....                | 662,370                        | 2,162,725       | 149,958        | 1,143,340                      | 3,883,860       | 348,601        | 121,970                        | 394,648         | 33,557         |
| Institutions.....                        | 16,350                         | 36,866          | 2,049          | 37,450                         | 88,552          | 6,427          | 4,850                          | 10,720          | 730            |
| Educational Institutions.....            | 10,110                         | 30,140          | 2,159          | 32,900                         | 122,457         | 11,795         | 5,330                          | 16,764          | 1,379          |
| Federal Government.....                  | 23,770                         | 74,669          | 3,858          | 63,400                         | 214,515         | 16,571         | 8,100                          | 25,441          | 1,722          |
| Provincial Governments.....              | 15,170                         | 46,388          | 2,358          | 39,590                         | 140,192         | 11,574         | 7,270                          | 21,726          | 1,478          |
| Municipal and Smaller Governments.....   | 22,230                         | 76,215          | 3,676          | 44,450                         | 151,916         | 11,174         | 6,890                          | 21,855          | 1,279          |
| Unclassified.....                        | 3,020                          | 8,944           | 560            | 11,340                         | 30,040          | 2,187          | 1,060                          | 2,637           | 168            |
| Total Employees.....                     | 753,100                        | 2,436,167       | 164,628        | 1,374,110                      | 4,634,610       | 408,483        | 155,650                        | 494,035         | 40,320         |
| Salesmen.....                            | 9,780                          | 48,501          | 4,849          | 21,110                         | 104,887         | 13,207         | 2,120                          | 9,261           | 851            |
| Forestry.....                            | 330                            | 2,192           | 253            | 540                            | 4,150           | 933            | *                              | —               | —              |
| Manufacturing.....                       | 3,690                          | 21,312          | 2,768          | 6,270                          | 36,173          | 5,311          | 510                            | 2,655           | 361            |
| Construction.....                        | 4,490                          | 23,628          | 2,539          | 13,620                         | 70,372          | 9,603          | 1,120                          | 6,427           | 1,096          |
| Public Utilities.....                    | 1,870                          | 7,387           | 772            | 4,730                          | 19,124          | 1,987          | 670                            | 2,343           | 191            |
| Wholesale Trade.....                     | 1,950                          | 14,085          | 1,905          | 3,080                          | 24,217          | 4,388          | 700                            | 4,933           | 758            |
| Retail Trade.....                        | 16,790                         | 83,939          | 8,784          | 28,030                         | 139,946         | 16,261         | 3,510                          | 16,192          | 1,692          |
| Service.....                             | 9,150                          | 38,912          | 3,723          | 16,480                         | 71,736          | 8,916          | 1,790                          | 6,398           | 518            |
| Finance.....                             | 2,120                          | 21,451          | 4,696          | 3,380                          | 39,193          | 10,848         | 280                            | 1,313           | 136            |
| Unclassified.....                        | 330                            | 1,868           | 227            | 280                            | 1,335           | 168            | *                              | —               | —              |
| Total Business Proprietors.....          | 40,720                         | 214,774         | 25,667         | 76,410                         | 406,246         | 58,415         | 8,630                          | 40,442          | 4,765          |
| Investment Income Predominates....       | 16,530                         | 126,093         | 22,775         | 31,090                         | 195,918         | 30,893         | 2,690                          | 15,279          | 1,963          |
| Pension Income Predominates.....         | 1,270                          | 3,877           | 204            | 6,630                          | 19,565          | 1,135          | 760                            | 2,402           | 159            |
| Total Financial.....                     | 17,800                         | 129,970         | 22,979         | 37,720                         | 215,483         | 32,028         | 3,450                          | 17,681          | 2,122          |
| Estates.....                             | 480                            | 7,361           | 848            | 2,720                          | 27,634          | 929            | 230                            | 1,198           | 216            |
| Unclassified.....                        | 1,480                          | 8,068           | 1,035          | 3,290                          | 15,628          | 1,933          | 380                            | 1,138           | 64             |
| Grand Total.....                         | 832,600                        | 2,919,718       | 232,721        | 1,542,430                      | 5,601,162       | 551,442        | 174,380                        | 585,642         | 51,271         |

\*Less than 100; included in total but not shown separately.



**TABLE 8 — (Concluded)**  
**1955 TAXATION YEAR — PROVINCES**  
**Distribution of Taxable Persons, Income and Tax by Occupational Classes**  
(All money figures in thousands of dollars)

| OCCUPATION                          | Saskatchewan         |              |             | Alberta and N.W.T.   |              |             | British Columbia and Yukon |              |             | Non-Residents        |              |             |
|-------------------------------------|----------------------|--------------|-------------|----------------------|--------------|-------------|----------------------------|--------------|-------------|----------------------|--------------|-------------|
|                                     | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable | Number of Tax-payers       | Total Income | Tax Payable | Number of Tax-payers | Total Income | Tax Payable |
|                                     |                      | \$           | \$          |                      | \$           | \$          |                            | \$           | \$          |                      | \$           | \$          |
| Farmers.....                        | 9,650                | 30,651       | 1,967       | 8,970                | 31,604       | 2,676       | 2,210                      | 7,315        | 440         | *                    | —            | —           |
| Fishermen.....                      | —                    | —            | —           | —                    | —            | —           | 2,200                      | 8,077        | 685         | —                    | —            | —           |
| Total Farmers and Fishermen.....    | 9,650                | 30,651       | 1,967       | 8,970                | 31,604       | 2,676       | 4,410                      | 15,392       | 1,125       | *                    | —            | —           |
| Accountants.....                    | 130                  | 1,095        | 198         | 340                  | 2,338        | 358         | 440                        | 3,235        | 491         | *                    | —            | —           |
| Medical Doctors and Surgeons.....   | 490                  | 6,599        | 1,562       | 750                  | 9,679        | 2,128       | 930                        | 14,113       | 3,362       | *                    | —            | —           |
| Dentists.....                       | 200                  | 1,778        | 269         | 240                  | 2,194        | 366         | 400                        | 4,285        | 784         | *                    | —            | —           |
| Lawyers and Notaries.....           | 240                  | 1,728        | 216         | 360                  | 4,014        | 828         | 680                        | 6,859        | 1,426       | *                    | —            | —           |
| Consulting Engineers and Architects | *                    | —            | —           | 120                  | 1,337        | 271         | 300                        | 3,614        | 906         | *                    | —            | —           |
| Nurses.....                         | *                    | —            | —           | 200                  | 445          | 31          | 250                        | 522          | 38          | *                    | —            | —           |
| Other Professionals.....            | 220                  | 896          | 87          | 510                  | 2,686        | 311         | 660                        | 3,988        | 550         | 240                  | 1,283        | 255         |
| Total Professionals.....            | 1,330                | 12,570       | 2,459       | 2,520                | 22,693       | 4,293       | 3,660                      | 36,616       | 7,557       | 420                  | 2,321        | 427         |
| Agricultural Enterprises.....       | 750                  | 1,198        | 61          | 890                  | 1,703        | 82          | 400                        | 813          | 30          | *                    | —            | —           |
| Business Enterprises.....           | 71,880               | 224,130      | 17,383      | 155,120              | 522,639      | 47,603      | 280,350                    | 982,265      | 89,045      | 12,700               | 34,170       | 3,903       |
| Institutions.....                   | 5,910                | 13,167       | 895         | 6,610                | 15,015       | 1,052       | 13,350                     | 33,252       | 2,548       | 1,380                | 2,229        | 162         |
| Educational Institutions.....       | 6,830                | 21,060       | 1,674       | 7,510                | 25,572       | 2,228       | 8,780                      | 34,051       | 3,262       | 590                  | 1,623        | 143         |
| Federal Government.....             | 5,690                | 18,284       | 1,307       | 11,100               | 34,394       | 2,445       | 18,800                     | 63,310       | 4,765       | 1,280                | 4,755        | 422         |
| Provincial Governments.....         | 7,270                | 23,341       | 1,847       | 10,100               | 29,162       | 2,140       | 13,710                     | 43,417       | 3,072       | 350                  | 632          | 58          |
| Municipal and Smaller Governments   | 3,330                | 10,467       | 689         | 9,770                | 31,637       | 2,267       | 8,450                      | 30,202       | 2,216       | 360                  | 786          | 65          |
| Unclassified.....                   | 1,090                | 2,876        | 176         | 2,480                | 6,515        | 441         | 3,670                      | 10,171       | 720         | 260                  | 547          | 45          |
| Total Employees.....                | 102,750              | 314,523      | 24,032      | 203,580              | 666,637      | 58,258      | 347,510                    | 1,197,481    | 105,658     | 16,930               | 44,756       | 4,799       |
| Salesmen.....                       | 1,050                | 4,150        | 346         | 2,950                | 14,182       | 1,489       | 4,100                      | 20,418       | 2,411       | 110                  | 580          | 67          |
| Forestry.....                       | *                    | —            | —           | *                    | —            | —           | 2,350                      | 12,257       | 1,655       | —                    | —            | —           |
| Manufacturing.....                  | 310                  | 1,520        | 158         | 360                  | 2,150        | 289         | 2,430                      | 13,362       | 2,109       | *                    | —            | —           |
| Construction.....                   | 780                  | 3,939        | 550         | 2,200                | 11,821       | 1,659       | 3,850                      | 17,009       | 1,830       | *                    | —            | —           |
| Public Utilities.....               | 720                  | 2,916        | 299         | 1,970                | 6,953        | 630         | 1,880                      | 7,573        | 679         | *                    | —            | —           |
| Wholesale Trade.....                | *                    | —            | —           | 200                  | 1,498        | 246         | 890                        | 5,917        | 969         | *                    | —            | —           |
| Retail Trade.....                   | 3,890                | 17,881       | 1,836       | 5,540                | 28,438       | 3,668       | 6,260                      | 29,735       | 3,456       | *                    | —            | —           |
| Service.....                        | 1,610                | 6,605        | 685         | 2,700                | 10,598       | 1,033       | 4,390                      | 17,174       | 1,801       | 200                  | 1,391        | 295         |
| Finance.....                        | 430                  | 2,280        | 265         | 390                  | 3,539        | 774         | 490                        | 3,527        | 710         | 140                  | 1,183        | 285         |
| Unclassified.....                   | *                    | —            | —           | 130                  | 731          | 100         | 140                        | 659          | 60          | *                    | —            | —           |
| Total Business Proprietors.....     | 7,880                | 35,799       | 3,864       | 13,530               | 65,977       | 8,434       | 22,680                     | 107,213      | 13,269      | 610                  | 4,030        | 793         |
| Investment Income Predominates..    | 2,520                | 11,218       | 1,248       | 3,790                | 23,013       | 4,540       | 9,820                      | 55,022       | 7,516       | 1,970                | 2,884        | 500         |
| Pension Income Predominates.....    | 350                  | 854          | 38          | 480                  | 1,128        | 59          | 2,330                      | 7,003        | 393         | *                    | —            | —           |
| Total Financial.....                | 2,870                | 12,072       | 1,286       | 4,270                | 24,141       | 4,599       | 12,150                     | 62,025       | 7,909       | 2,030                | 3,103        | 521         |
| Estates.....                        | 170                  | 226          | 7           | 230                  | 1,277        | 361         | 480                        | 1,894        | 293         | *                    | —            | —           |
| Unclassified.....                   | 410                  | 1,565        | 131         | 560                  | 2,486        | 258         | 1,000                      | 3,986        | 357         | *                    | —            | —           |
| Grand Total.....                    | 126,110              | 411,556      | 34,092      | 236,610              | 828,997      | 80,368      | 395,990                    | 1,445,025    | 138,579     | 20,280               | 55,265       | 6,669       |

\*Less than 100; included in total but not shown separately.

**TABLE 9**  
**1955 TAXATION YEAR — CANADA**  
**Income Distribution by Occupational Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS              | FARMERS |         |       | FISHERMEN |        |      | Total Farmers and Fishermen |         |        |
|---------------------------|---------|---------|-------|-----------|--------|------|-----------------------------|---------|--------|
|                           | Number  | Income  | Tax   | Number    | Income | Tax  | Number                      | Income  | Tax    |
| Under \$1,000 .....       | *       | \$ —    | \$ —  | —         | \$ —   | \$ — | *                           | \$ —    | \$ —   |
| \$1,000 under 1,500 ..... | 3,770   | 4,597   | 112   | 310       | 378    | 10   | 4,080                       | 4,975   | 122    |
| 1,500 under 2,000 .....   | 3,090   | 5,323   | 250   | 160       | 266    | 16   | 3,250                       | 5,589   | 266    |
| 2,000 under 2,500 .....   | 5,120   | 11,660  | 326   | 310       | 705    | 22   | 5,430                       | 12,365  | 348    |
| 2,500 under 3,000 .....   | 7,090   | 19,451  | 574   | 410       | 1,135  | 57   | 7,500                       | 20,586  | 631    |
| 3,000 under 3,500 .....   | 5,010   | 16,145  | 666   | 290       | 932    | 41   | 5,300                       | 17,077  | 707    |
| 3,500 under 4,000 .....   | 3,230   | 12,009  | 652   | 370       | 1,392  | 106  | 3,600                       | 13,401  | 758    |
| 4,000 under 4,500 .....   | 2,320   | 9,805   | 661   | 340       | 1,436  | 119  | 2,660                       | 11,241  | 780    |
| 4,500 under 5,000 .....   | 1,530   | 7,246   | 551   | 260       | 1,235  | 116  | 1,790                       | 8,481   | 667    |
| 5,000 under 6,000 .....   | 1,560   | 8,504   | 809   | 250       | 1,359  | 149  | 1,810                       | 9,863   | 958    |
| 6,000 under 7,000 .....   | 1,070   | 6,895   | 694   | *         | —      | —    | 1,120                       | 7,214   | 726    |
| 7,000 under 8,000 .....   | 650     | 4,851   | 525   | *         | —      | —    | 700                         | 5,230   | 573    |
| 8,000 under 9,000 .....   | 450     | 3,803   | 504   | *         | —      | —    | 470                         | 3,968   | 522    |
| 9,000 under 10,000 .....  | 270     | 2,533   | 327   | *         | —      | —    | 300                         | 2,817   | 370    |
| 10,000 under 15,000 ..... | 360     | 4,235   | 661   | *         | —      | —    | 400                         | 4,693   | 721    |
| 15,000 and over .....     | 250     | 6,779   | 2,035 | —         | —      | —    | 250                         | 6,779   | 2,035  |
| Total .....               | 35,830  | 123,853 | 9,361 | 2,890     | 10,443 | 837  | 38,720                      | 134,296 | 10,198 |

| INCOME CLASS              | ACCOUNTANTS |        |       | MEDICAL DOCTORS AND SURGEONS |         |        | DENTISTS |        |       |
|---------------------------|-------------|--------|-------|------------------------------|---------|--------|----------|--------|-------|
|                           | Number      | Income | Tax   | Number                       | Income  | Tax    | Number   | Income | Tax   |
| Under \$1,000 .....       | —           | \$ —   | \$ —  | *                            | \$ —    | \$ —   | —        | \$ —   | \$ —  |
| \$1,000 under 1,500 ..... | *           | —      | —     | *                            | —       | —      | *        | —      | —     |
| 1,500 under 2,000 .....   | *           | —      | —     | *                            | —       | —      | *        | —      | —     |
| 2,000 under 2,500 .....   | 100         | 234    | 13    | 240                          | 548     | 32     | *        | —      | —     |
| 2,500 under 3,000 .....   | 130         | 361    | 15    | 310                          | 852     | 44     | 120      | 324    | 15    |
| 3,000 under 3,500 .....   | 220         | 713    | 43    | 330                          | 1,076   | 56     | 220      | 703    | 25    |
| 3,500 under 4,000 .....   | 120         | 449    | 23    | 310                          | 1,159   | 70     | 250      | 941    | 57    |
| 4,000 under 4,500 .....   | 180         | 769    | 54    | 440                          | 1,874   | 128    | 200      | 839    | 58    |
| 4,500 under 5,000 .....   | 260         | 1,229  | 104   | 450                          | 2,155   | 183    | 130      | 618    | 56    |
| 5,000 under 6,000 .....   | 230         | 1,255  | 123   | 720                          | 3,973   | 371    | 420      | 2,326  | 230   |
| 6,000 under 7,000 .....   | 170         | 1,081  | 122   | 460                          | 2,992   | 333    | 330      | 2,140  | 245   |
| 7,000 under 8,000 .....   | 230         | 1,713  | 208   | 610                          | 4,569   | 520    | 310      | 2,333  | 284   |
| 8,000 under 9,000 .....   | 160         | 1,356  | 172   | 650                          | 5,505   | 716    | 350      | 2,987  | 384   |
| 9,000 under 10,000 .....  | 150         | 1,417  | 203   | 660                          | 6,243   | 874    | 260      | 2,495  | 343   |
| 10,000 under 15,000 ..... | 480         | 5,827  | 960   | 2,350                        | 29,203  | 4,921  | 810      | 9,960  | 1,694 |
| 15,000 and over .....     | 400         | 10,716 | 3,054 | 3,000                        | 69,385  | 19,015 | 440      | 8,403  | 2,044 |
| Total .....               | 2,930       | 27,292 | 5,100 | 10,680                       | 129,936 | 27,315 | 4,020    | 34,387 | 5,451 |

| INCOME CLASS              | LAWYERS AND NOTARIES |        |        | CONSULTING ENGINEERS AND ARCHITECTS |        |       | NURSES |        |      |
|---------------------------|----------------------|--------|--------|-------------------------------------|--------|-------|--------|--------|------|
|                           | Number               | Income | Tax    | Number                              | Income | Tax   | Number | Income | Tax  |
| Under \$1,000 .....       | *                    | \$ —   | \$ —   | —                                   | \$ —   | \$ —  | *      | \$ —   | \$ — |
| \$1,000 under 1,500 ..... | *                    | —      | —      | —                                   | —      | —     | 710    | 918    | 26   |
| 1,500 under 2,000 .....   | 120                  | 208    | 11     | *                                   | —      | —     | 940    | 1,652  | 90   |
| 2,000 under 2,500 .....   | 140                  | 324    | 8      | *                                   | —      | —     | 820    | 1,826  | 129  |
| 2,500 under 3,000 .....   | 250                  | 681    | 30     | *                                   | —      | —     | 510    | 1,382  | 104  |
| 3,000 under 3,500 .....   | 210                  | 672    | 43     | *                                   | —      | —     | 240    | 774    | 73   |
| 3,500 under 4,000 .....   | 250                  | 937    | 58     | *                                   | —      | —     | *      | —      | —    |
| 4,000 under 4,500 .....   | 240                  | 1,026  | 82     | *                                   | —      | —     | *      | —      | —    |
| 4,500 under 5,000 .....   | 270                  | 1,271  | 111    | 130                                 | 621    | 46    | *      | —      | —    |
| 5,000 under 6,000 .....   | 390                  | 2,145  | 210    | 200                                 | 1,088  | 106   | *      | —      | —    |
| 6,000 under 7,000 .....   | 410                  | 2,684  | 292    | 140                                 | 922    | 103   | —      | —      | —    |
| 7,000 under 8,000 .....   | 370                  | 2,779  | 337    | 120                                 | 898    | 109   | —      | —      | —    |
| 8,000 under 9,000 .....   | 250                  | 2,131  | 275    | *                                   | —      | —     | —      | —      | —    |
| 9,000 under 10,000 .....  | 120                  | 1,132  | 161    | 130                                 | 1,245  | 181   | —      | —      | —    |
| 10,000 under 15,000 ..... | 1,140                | 14,125 | 2,384  | 200                                 | 2,416  | 387   | —      | —      | —    |
| 15,000 and over .....     | 1,360                | 38,027 | 11,590 | 550                                 | 17,305 | 5,434 | —      | —      | —    |
| Total .....               | 5,570                | 68,193 | 15,594 | 1,870                               | 26,193 | 6,516 | 3,370  | 7,014  | 470  |

\* Less than 100; included in total but not shown separately.



**TABLE 9 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**

**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

| INCOME CLASS             | OTHER PROFESSIONALS |        |       | Total Professionals |         |        | EMPLOYEES OF AGRICULTURAL ENTERPRISES |        |      |
|--------------------------|---------------------|--------|-------|---------------------|---------|--------|---------------------------------------|--------|------|
|                          | Number              | Income | Tax   | Number              | Income  | Tax    | Number                                | Income | Tax  |
| Under \$1,000.....       | *                   | \$ —   | \$ —  | 140                 | \$ 70   | \$ 7   | 100                                   | \$ 64  | \$ 3 |
| \$1,000 under 1,500..... | 350                 | 539    | 29    | 1,210               | 1,646   | 60     | 1,640                                 | 2,024  | 60   |
| 1,500 under 2,000.....   | 430                 | 745    | 39    | 1,790               | 3,303   | 205    | 960                                   | 1,634  | 89   |
| 2,000 under 2,500.....   | 620                 | 1,397  | 63    | 2,010               | 4,536   | 258    | 580                                   | 1,301  | 46   |
| 2,500 under 3,000.....   | 670                 | 1,864  | 96    | 2,040               | 5,598   | 309    | 330                                   | 888    | 49   |
| 3,000 under 3,500.....   | 620                 | 2,013  | 125   | 1,880               | 6,078   | 369    | 190                                   | 599    | 29   |
| 3,500 under 4,000.....   | 630                 | 2,362  | 170   | 1,670               | 6,254   | 413    | *                                     | —      | —    |
| 4,000 under 4,500.....   | 530                 | 2,232  | 176   | 1,700               | 7,209   | 539    | *                                     | —      | —    |
| 4,500 under 5,000.....   | 370                 | 1,748  | 156   | 1,620               | 7,687   | 662    | *                                     | —      | —    |
| 5,000 under 6,000.....   | 870                 | 4,790  | 490   | 2,850               | 15,693  | 1,542  | *                                     | —      | —    |
| 6,000 under 7,000.....   | 550                 | 3,626  | 395   | 2,060               | 13,445  | 1,490  | —                                     | —      | —    |
| 7,000 under 8,000.....   | 390                 | 2,910  | 351   | 2,030               | 15,202  | 1,809  | —                                     | —      | —    |
| 8,000 under 9,000.....   | 280                 | 2,387  | 307   | 1,770               | 15,041  | 1,939  | *                                     | —      | —    |
| 9,000 under 10,000.....  | 210                 | 1,973  | 276   | 1,530               | 14,505  | 2,038  | —                                     | —      | —    |
| 10,000 under 15,000..... | 380                 | 4,653  | 785   | 5,360               | 66,184  | 11,131 | —                                     | —      | —    |
| 15,000 and over.....     | 240                 | 5,743  | 1,612 | 5,990               | 149,579 | 42,749 | —                                     | —      | —    |
| Total.....               | 7,210               | 39,015 | 5,074 | 35,650              | 332,030 | 65,520 | 3,990                                 | 7,378  | 350  |

| INCOME CLASS             | EMPLOYEES OF BUSINESS ENTERPRISES |           |         | EMPLOYEES OF INSTITUTIONS |          |        | EMPLOYEES OF EDUCATIONAL INSTITUTIONS |         |        |
|--------------------------|-----------------------------------|-----------|---------|---------------------------|----------|--------|---------------------------------------|---------|--------|
|                          | Number                            | Income    | Tax     | Number                    | Income   | Tax    | Number                                | Income  | Tax    |
| Under \$1,000.....       | 17,040                            | \$ 11,156 | \$ 658  | 1,690                     | \$ 1,066 | \$ 62  | 230                                   | \$ 183  | \$ 12  |
| \$1,000 under 1,500..... | 253,170                           | 319,633   | 9,464   | 18,050                    | 22,792   | 668    | 7,490                                 | 9,591   | 252    |
| 1,500 under 2,000.....   | 284,780                           | 497,806   | 29,218  | 20,890                    | 36,375   | 2,101  | 7,390                                 | 12,833  | 666    |
| 2,000 under 2,500.....   | 328,920                           | 741,725   | 47,209  | 18,300                    | 41,031   | 2,819  | 11,130                                | 25,164  | 1,740  |
| 2,500 under 3,000.....   | 390,380                           | 1,072,636 | 64,422  | 14,430                    | 39,275   | 2,822  | 12,120                                | 33,201  | 2,486  |
| 3,000 under 3,500.....   | 388,670                           | 1,259,416 | 78,763  | 8,030                     | 25,736   | 1,838  | 11,000                                | 35,407  | 2,936  |
| 3,500 under 4,000.....   | 324,920                           | 1,211,976 | 84,841  | 3,730                     | 13,779   | 1,034  | 6,890                                 | 25,726  | 2,243  |
| 4,000 under 4,500.....   | 213,980                           | 904,762   | 71,490  | 1,910                     | 8,031    | 640    | 5,700                                 | 24,102  | 2,272  |
| 4,500 under 5,000.....   | 134,340                           | 634,610   | 54,864  | 1,040                     | 4,895    | 419    | 4,640                                 | 21,926  | 2,130  |
| 5,000 under 6,000.....   | 132,990                           | 719,533   | 68,993  | 1,060                     | 5,680    | 516    | 6,850                                 | 37,193  | 3,842  |
| 6,000 under 7,000.....   | 53,730                            | 344,988   | 36,825  | 590                       | 3,772    | 393    | 3,580                                 | 23,015  | 2,512  |
| 7,000 under 8,000.....   | 26,440                            | 196,511   | 23,023  | 210                       | 1,558    | 183    | 1,500                                 | 11,151  | 1,292  |
| 8,000 under 9,000.....   | 14,170                            | 119,603   | 15,119  | 140                       | 1,178    | 142    | 570                                   | 4,785   | 573    |
| 9,000 under 10,000.....  | 9,310                             | 87,928    | 11,755  | 100                       | 935      | 121    | 200                                   | 1,891   | 251    |
| 10,000 under 15,000..... | 19,800                            | 235,361   | 37,080  | 210                       | 2,618    | 430    | 320                                   | 3,621   | 530    |
| 15,000 and over.....     | 13,710                            | 331,500   | 88,973  | *                         | —        | —      | *                                     | —       | —      |
| Total.....               | 2,606,350                         | 8,689,144 | 722,697 | 90,440                    | 209,817  | 14,427 | 79,660                                | 270,790 | 23,959 |

| INCOME CLASS             | EMPLOYEES OF FEDERAL GOVERNMENT |         |        | EMPLOYEES OF PROVINCIAL GOVERNMENTS |         |        | EMPLOYEES OF MUNICIPAL AND SMALLER GOVERNMENTS |         |        |
|--------------------------|---------------------------------|---------|--------|-------------------------------------|---------|--------|--|---------|--------|
|                          | Number                          | Income  | Tax    | Number                              | Income  | Tax    | Number   | Income  | Tax    |
| Under \$1,000.....       | 890                             | \$ 436  | \$ 38  | 420                                 | \$ 277  | \$ 17  | 250  | \$ 193  | \$ 15  |
| \$1,000 under 1,500..... | 7,320                           | 9,219   | 270    | 8,070                               | 10,198  | 295    | 4,500  | 5,747   | 171    |
| 1,500 under 2,000.....   | 13,750                          | 24,431  | 1,406  | 11,460                              | 20,038  | 1,095  | 5,270  | 9,209   | 511    |
| 2,000 under 2,500.....   | 16,710                          | 37,933  | 2,357  | 15,530                              | 34,952  | 2,186  | 8,630  | 19,501  | 1,208  |
| 2,500 under 3,000.....   | 29,160                          | 80,092  | 4,515  | 18,370                              | 50,382  | 2,809  | 15,540   | 43,125  | 2,193  |
| 3,000 under 3,500.....   | 30,550                          | 98,851  | 5,696  | 14,720                              | 47,480  | 2,863  | 23,410   | 75,825  | 4,210  |
| 3,500 under 4,000.....   | 18,970                          | 70,716  | 4,512  | 11,030                              | 41,142  | 2,827  | 20,820   | 77,489  | 4,768  |
| 4,000 under 4,500.....   | 12,340                          | 51,994  | 3,826  | 7,960                               | 33,628  | 2,541  | 11,370   | 47,727  | 3,412  |
| 4,500 under 5,000.....   | 7,220                           | 34,001  | 2,731  | 5,180                               | 24,519  | 2,103  | 4,460  | 20,982  | 1,748  |
| 5,000 under 6,000.....   | 6,590                           | 35,751  | 3,294  | 6,060                               | 32,854  | 3,091  | 3,190  | 17,286  | 1,617  |
| 6,000 under 7,000.....   | 2,630                           | 16,902  | 1,727  | 2,510                               | 16,205  | 1,732  | 1,170  | 7,513   | 773    |
| 7,000 under 8,000.....   | 1,360                           | 10,096  | 1,131  | 960                                 | 7,165   | 817    | 630  | 4,726   | 540    |
| 8,000 under 9,000.....   | 730                             | 6,111   | 713    | 610                                 | 5,168   | 626    | 170  | 1,453   | 173    |
| 9,000 under 10,000.....  | 360                             | 3,371   | 425    | 260                                 | 2,472   | 319    | 160  | 1,520   | 197    |
| 10,000 under 15,000..... | 570                             | 6,689   | 981    | 470                                 | 5,363   | 759    | 240  | 2,635   | 357    |
| 15,000 and over.....     | 210                             | 3,769   | 770    | *                                   | —       | —      | *  | —       | —      |
| Total.....               | 149,360                         | 490,362 | 34,392 | 103,700                             | 333,415 | 24,394 | 99,850   | 335,721 | 22,059 |

\*Less than 100; included in total but not shown separately.



**TABLE 9 — (Cont'd)**  
**1955 TAXATION YEAR — CANADA**  
**Income Distribution by Occupational Classes**  
(All money figures in thousands of dollars)

| INCOME CLASS             | UNCLASSIFIED EMPLOYEES |        |       | Total Employees |            |         | Salesmen |         |        |
|--------------------------|------------------------|--------|-------|-----------------|------------|---------|----------|---------|--------|
|                          | Number                 | Income | Tax   | Number          | Income     | Tax     | Number   | Income  | Tax    |
| Under \$1,000.....       | 1,040                  | \$ 501 | \$ 47 | 21,660          | \$ 13,876  | \$ 852  | *        | \$ —    | \$ —   |
| \$1,000 under 1,500..... | 3,950                  | 4,900  | 152   | 304,190         | 384,104    | 11,332  | 1,600    | 2,014   | 58     |
| 1,500 under 2,000.....   | 3,880                  | 6,819  | 405   | 348,380         | 609,145    | 35,491  | 1,910    | 3,348   | 172    |
| 2,000 under 2,500.....   | 3,770                  | 8,520  | 531   | 403,570         | 910,127    | 58,096  | 3,500    | 7,963   | 375    |
| 2,500 under 3,000.....   | 4,730                  | 12,976 | 743   | 485,060         | 1,332,575  | 80,039  | 4,970    | 13,670  | 639    |
| 3,000 under 3,500.....   | 4,610                  | 14,861 | 899   | 481,180         | 1,558,175  | 97,234  | 5,960    | 19,280  | 1,042  |
| 3,500 under 4,000.....   | 2,260                  | 8,374  | 604   | 388,680         | 1,449,422  | 100,847 | 4,720    | 17,648  | 1,153  |
| 4,000 under 4,500.....   | 1,570                  | 6,608  | 520   | 254,890         | 1,077,103  | 84,719  | 4,160    | 17,616  | 1,347  |
| 4,500 under 5,000.....   | 760                    | 3,609  | 333   | 157,670         | 744,685    | 64,339  | 2,950    | 13,961  | 1,217  |
| 5,000 under 6,000.....   | 500                    | 2,699  | 265   | 157,270         | 851,166    | 81,635  | 4,480    | 24,370  | 2,313  |
| 6,000 under 7,000.....   | 420                    | 2,731  | 306   | 64,630          | 415,126    | 44,268  | 2,540    | 16,316  | 1,744  |
| 7,000 under 8,000.....   | 140                    | 1,052  | 119   | 31,240          | 232,259    | 27,105  | 1,840    | 13,841  | 1,710  |
| 8,000 under 9,000.....   | 120                    | 1,011  | 120   | 16,520          | 139,393    | 17,476  | 1,320    | 11,155  | 1,433  |
| 9,000 under 10,000.....  | *                      | —      | —     | 10,460          | 98,777     | 13,159  | 870      | 8,268   | 1,165  |
| 10,000 under 15,000..... | *                      | —      | —     | 21,680          | 257,154    | 40,263  | 1,640    | 19,476  | 3,124  |
| 15,000 and over.....     | *                      | —      | —     | 14,170          | 339,884    | 90,712  | 880      | 22,398  | 6,530  |
| Total.....               | 27,900                 | 76,344 | 5,289 | 3,161,250       | 10,412,971 | 847,567 | 43,420   | 211,365 | 24,027 |

| INCOME CLASS             | BUSINESS PROPRIETORS<br>FORESTRY |        |       | BUSINESS PROPRIETORS<br>MANUFACTURING |        |        | BUSINESS PROPRIETORS<br>CONSTRUCTION |         |        |
|--------------------------|----------------------------------|--------|-------|---------------------------------------|--------|--------|--------------------------------------|---------|--------|
|                          | Number                           | Income | Tax   | Number                                | Income | Tax    | Number                               | Income  | Tax    |
| Under \$1,000.....       | —                                | \$ —   | \$ —  | —                                     | \$ —   | \$ —   | *                                    | \$ —    | \$ —   |
| \$1,000 under 1,500..... | 230                              | 284    | 9     | 590                                   | 747    | 21     | 1,200                                | 1,505   | 47     |
| 1,500 under 2,000.....   | 140                              | 251    | 13    | 560                                   | 969    | 45     | 1,120                                | 1,934   | 102    |
| 2,000 under 2,500.....   | 350                              | 787    | 40    | 1,230                                 | 2,811  | 102    | 2,790                                | 6,379   | 198    |
| 2,500 under 3,000.....   | 440                              | 1,208  | 59    | 1,750                                 | 4,787  | 169    | 4,210                                | 11,515  | 410    |
| 3,000 under 3,500.....   | 410                              | 1,329  | 85    | 1,480                                 | 4,824  | 208    | 3,520                                | 11,384  | 554    |
| 3,500 under 4,000.....   | 420                              | 1,573  | 117   | 1,470                                 | 5,528  | 336    | 2,530                                | 9,434   | 589    |
| 4,000 under 4,500.....   | 160                              | 678    | 50    | 960                                   | 4,080  | 323    | 2,070                                | 8,737   | 659    |
| 4,500 under 5,000.....   | 210                              | 996    | 86    | 940                                   | 4,459  | 383    | 1,430                                | 6,742   | 572    |
| 5,000 under 6,000.....   | 370                              | 2,019  | 202   | 1,430                                 | 7,749  | 761    | 2,300                                | 12,617  | 1,251  |
| 6,000 under 7,000.....   | 180                              | 1,179  | 132   | 960                                   | 6,180  | 683    | 1,290                                | 8,284   | 931    |
| 7,000 under 8,000.....   | 170                              | 1,264  | 163   | 720                                   | 5,362  | 657    | 980                                  | 7,295   | 887    |
| 8,000 under 9,000.....   | *                                | —      | —     | 410                                   | 3,485  | 454    | 700                                  | 5,893   | 775    |
| 9,000 under 10,000.....  | *                                | —      | —     | 270                                   | 2,558  | 367    | 540                                  | 5,117   | 732    |
| 10,000 under 15,000..... | 230                              | 2,809  | 474   | 790                                   | 9,548  | 1,647  | 1,310                                | 15,989  | 2,781  |
| 15,000 and over.....     | 220                              | 5,146  | 1,455 | 700                                   | 17,752 | 5,353  | 1,050                                | 25,391  | 7,488  |
| Total.....               | 3,650                            | 20,578 | 3,029 | 14,260                                | 80,839 | 11,509 | 27,050                               | 138,224 | 17,976 |

| INCOME CLASS             | BUSINESS PROPRIETORS<br>PUBLIC UTILITIES |        |       | BUSINESS PROPRIETORS<br>WHOLESALE TRADE |        |       | BUSINESS PROPRIETORS<br>RETAIL TRADE |         |        |
|--------------------------|--|--------|-------|---|--------|-------|--------------------------------------|---------|--------|
|                          | Number                                   | Income | Tax   | Number                                  | Income | Tax   | Number                               | Income  | Tax    |
| Under \$1,000.....       | —  | \$ —   | \$ —  | —                                       | \$ —   | \$ —  | *                                    | \$ —    | \$ —   |
| \$1,000 under 1,500..... | 1,070                                    | 1,320  | 33    | 210                                     | 273    | 8     | 2,410                                | 3,057   | 78     |
| 1,500 under 2,000.....   | 960                                      | 1,656  | 92    | 180                                     | 314    | 15    | 2,690                                | 4,674   | 227    |
| 2,000 under 2,500.....   | 1,890                                    | 4,294  | 136   | 450                                     | 1,036  | 36    | 6,550                                | 14,932  | 471    |
| 2,500 under 3,000.....   | 2,280                                    | 6,262  | 217   | 670                                     | 1,850  | 68    | 10,450                               | 28,684  | 989    |
| 3,000 under 3,500.....   | 1,770                                    | 5,732  | 272   | 580                                     | 1,865  | 97    | 9,060                                | 29,398  | 1,404  |
| 3,500 under 4,000.....   | 1,130                                    | 4,230  | 254   | 640                                     | 2,378  | 149   | 7,010                                | 26,242  | 1,566  |
| 4,000 under 4,500.....   | 640                                      | 2,717  | 208   | 540                                     | 2,279  | 153   | 5,730                                | 24,239  | 1,814  |
| 4,500 under 5,000.....   | 580                                      | 2,753  | 243   | 440                                     | 2,098  | 185   | 4,530                                | 21,452  | 1,788  |
| 5,000 under 6,000.....   | 790                                      | 4,273  | 420   | 660                                     | 3,612  | 354   | 6,160                                | 33,611  | 3,227  |
| 6,000 under 7,000.....   | 510                                      | 3,262  | 371   | 610                                     | 3,962  | 437   | 4,340                                | 28,032  | 3,086  |
| 7,000 under 8,000.....   | 230                                      | 1,741  | 202   | 390                                     | 2,904  | 358   | 2,460                                | 18,413  | 2,212  |
| 8,000 under 9,000.....   | 190                                      | 1,631  | 220   | 280                                     | 2,372  | 311   | 1,820                                | 15,423  | 1,947  |
| 9,000 under 10,000.....  | 130                                      | 1,221  | 178   | 290                                     | 2,752  | 365   | 1,410                                | 13,382  | 1,899  |
| 10,000 under 15,000..... | 270                                      | 3,110  | 519   | 870                                     | 10,792 | 1,821 | 3,500                                | 41,992  | 7,028  |
| 15,000 and over.....     | 210                                      | 5,008  | 1,448 | 700                                     | 16,290 | 4,457 | 1,630                                | 38,526  | 10,553 |
| Total.....               | 12,650                                   | 49,210 | 4,813 | 7,510                                   | 54,777 | 8,814 | 69,780                               | 342,072 | 38,291 |

\*Less than 100; included in total but not shown separately.

**TABLE 9 — (Concluded)**  
**1955 TAXATION YEAR — CANADA**

**Income Distribution by Occupational Classes**

(All money figures in thousands of dollars)

| INCOME CLASS             | BUSINESS PROPRIETORS<br>SERVICE |         |        | BUSINESS PROPRIETORS<br>FINANCE |        |        | BUSINESS PROPRIETORS<br>UNCLASSIFIED |        |      |
|--------------------------|---------------------------------|---------|--------|---------------------------------|--------|--------|--------------------------------------|--------|------|
|                          | Number                          | Income  | Tax    | Number                          | Income | Tax    | Number                               | Income | Tax  |
| Under \$1,000.....       | *                               | \$ —    | \$ —   | *                               | \$ —   | \$ —   | —                                    | \$ —   | \$ — |
| \$1,000 under 1,500..... | 3,360                           | 4,276   | 127    | 140                             | 173    | 5      | *                                    | —      | —    |
| 1,500 under 2,000.....   | 3,050                           | 5,338   | 309    | 200                             | 342    | 14     | *                                    | —      | —    |
| 2,000 under 2,500.....   | 5,340                           | 12,118  | 449    | 450                             | 1,039  | 47     | 110                                  | 253    | 9    |
| 2,500 under 3,000.....   | 6,260                           | 17,126  | 670    | 570                             | 1,565  | 62     | 130                                  | 355    | 9    |
| 3,000 under 3,500.....   | 4,730                           | 15,282  | 767    | 540                             | 1,743  | 95     | 110                                  | 355    | 14   |
| 3,500 under 4,000.....   | 3,540                           | 13,223  | 836    | 480                             | 1,785  | 103    | *                                    | —      | —    |
| 4,000 under 4,500.....   | 2,270                           | 9,618   | 718    | 570                             | 2,404  | 159    | *                                    | —      | —    |
| 4,500 under 5,000.....   | 1,590                           | 7,526   | 652    | 450                             | 2,139  | 170    | *                                    | —      | —    |
| 5,000 under 6,000.....   | 2,370                           | 12,901  | 1,271  | 730                             | 4,504  | 603    | 100                                  | 538    | 51   |
| 6,000 under 7,000.....   | 1,620                           | 10,453  | 1,128  | 530                             | 3,435  | 350    | *                                    | —      | —    |
| 7,000 under 8,000.....   | 1,010                           | 7,510   | 932    | 520                             | 3,876  | 447    | *                                    | —      | —    |
| 8,000 under 9,000.....   | 650                             | 5,482   | 706    | 250                             | 2,119  | 263    | *                                    | —      | —    |
| 9,000 under 10,000.....  | 480                             | 4,527   | 727    | 290                             | 2,748  | 361    | *                                    | —      | —    |
| 10,000 under 15,000..... | 1,380                           | 16,507  | 2,689  | 790                             | 9,622  | 1,605  | *                                    | —      | —    |
| 15,000 and over.....     | 800                             | 19,535  | 5,804  | 940                             | 36,890 | 13,785 | *                                    | —      | —    |
| Total.....               | 38,520                          | 161,448 | 17,788 | 7,480                           | 74,395 | 18,071 | 980                                  | 5,225  | 611  |

| INCOME CLASS             | Total Business Proprietors |         |         | INVESTMENT INCOME<br>PREDOMINATES |         |        | PENSION INCOME PREDOMINATES |        |       |
|--------------------------|----------------------------|---------|---------|-----------------------------------|---------|--------|-----------------------------|--------|-------|
|                          | Number                     | Income  | Tax     | Number                            | Income  | Tax    | Number                      | Income | Tax   |
| Under \$1,000.....       | 140                        | \$ 60   | \$ 7    | 1,600                             | \$ 670  | \$ 101 | 100                         | \$ 60  | \$ 6  |
| \$1,000 under 1,500..... | 9,270                      | 11,714  | 330     | 5,730                             | 7,200   | 148    | 860                         | 1,077  | 29    |
| 1,500 under 2,000.....   | 8,930                      | 15,533  | 820     | 9,070                             | 15,891  | 420    | 2,900                       | 5,122  | 112   |
| 2,000 under 2,500.....   | 19,160                     | 43,649  | 1,488   | 8,630                             | 19,311  | 645    | 2,250                       | 5,035  | 177   |
| 2,500 under 3,000.....   | 26,760                     | 73,352  | 2,653   | 7,950                             | 21,842  | 862    | 2,610                       | 7,130  | 259   |
| 3,000 under 3,500.....   | 22,200                     | 71,912  | 3,496   | 6,130                             | 19,713  | 956    | 1,670                       | 5,409  | 267   |
| 3,500 under 4,000.....   | 17,270                     | 64,579  | 3,960   | 4,810                             | 17,984  | 997    | 750                         | 2,776  | 152   |
| 4,000 under 4,500.....   | 12,990                     | 54,962  | 4,101   | 3,850                             | 16,309  | 999    | 630                         | 2,658  | 169   |
| 4,500 under 5,000.....   | 10,240                     | 48,496  | 4,111   | 2,880                             | 13,590  | 937    | 400                         | 1,900  | 136   |
| 5,000 under 6,000.....   | 14,910                     | 81,824  | 8,140   | 4,540                             | 24,734  | 1,800  | 430                         | 2,307  | 183   |
| 6,000 under 7,000.....   | 10,130                     | 65,351  | 7,179   | 3,050                             | 19,859  | 1,637  | 230                         | 1,475  | 148   |
| 7,000 under 8,000.....   | 6,510                      | 48,590  | 5,888   | 2,190                             | 16,442  | 1,503  | 110                         | 807    | 99    |
| 8,000 under 9,000.....   | 4,400                      | 37,259  | 4,794   | 1,590                             | 13,433  | 1,322  | *                           | —      | —     |
| 9,000 under 10,000.....  | 3,470                      | 32,862  | 4,703   | 1,210                             | 11,492  | 1,097  | *                           | —      | —     |
| 10,000 under 15,000..... | 9,200                      | 111,087 | 18,663  | 4,120                             | 50,890  | 6,559  | *                           | —      | —     |
| 15,000 and over.....     | 6,300                      | 165,538 | 50,569  | 5,010                             | 181,005 | 51,772 | *                           | —      | —     |
| Total.....               | 181,880                    | 926,768 | 120,902 | 72,360                            | 450,365 | 71,755 | 13,200                      | 38,775 | 2,189 |

| INCOME CLASS             | Total Financial |         |        | Estates |        |       | Unclassified |        |       |
|--------------------------|-----------------|---------|--------|---------|--------|-------|--------------|--------|-------|
|                          | Number          | Income  | Tax    | Number  | Income | Tax   | Number       | Income | Tax   |
| Under \$1,000.....       | 1,700           | \$ 730  | \$ 107 | 1,310   | \$ 494 | \$ 37 | 110          | \$ 33  | \$ 6  |
| \$1,000 under 1,500..... | 6,590           | 8,277   | 177    | 340     | 430    | 17    | 500          | 617    | 15    |
| 1,500 under 2,000.....   | 11,970          | 21,013  | 532    | 530     | 910    | 28    | 750          | 1,305  | 47    |
| 2,000 under 2,500.....   | 10,880          | 24,346  | 822    | 230     | 513    | 19    | 900          | 2,014  | 76    |
| 2,500 under 3,000.....   | 10,560          | 28,972  | 1,121  | 190     | 521    | 28    | 1,140        | 3,135  | 131   |
| 3,000 under 3,500.....   | 7,800           | 25,122  | 1,223  | 220     | 701    | 26    | 960          | 3,091  | 152   |
| 3,500 under 4,000.....   | 5,560           | 20,760  | 1,149  | 150     | 565    | 34    | 780          | 2,929  | 185   |
| 4,000 under 4,500.....   | 4,480           | 18,967  | 1,168  | 200     | 850    | 40    | 430          | 1,815  | 115   |
| 4,500 under 5,000.....   | 3,280           | 15,490  | 1,073  | 120     | 567    | 21    | 360          | 1,713  | 129   |
| 5,000 under 6,000.....   | 4,970           | 27,041  | 1,983  | 140     | 779    | 30    | 490          | 2,652  | 218   |
| 6,000 under 7,000.....   | 3,280           | 21,334  | 1,785  | 120     | 784    | 30    | 300          | 1,900  | 168   |
| 7,000 under 8,000.....   | 2,300           | 17,249  | 1,602  | 130     | 984    | 36    | 200          | 1,483  | 152   |
| 8,000 under 9,000.....   | 1,670           | 14,126  | 1,401  | *       | —      | —     | 110          | 915    | 99    |
| 9,000 under 10,000.....  | 1,270           | 12,070  | 1,168  | *       | —      | —     | *            | —      | —     |
| 10,000 under 15,000..... | 4,190           | 51,707  | 6,665  | 210     | 2,668  | 98    | 320          | 3,870  | 556   |
| 15,000 and over.....     | 5,060           | 181,936 | 51,968 | 480     | 28,160 | 2,181 | 230          | 6,625  | 1,759 |
| Total.....               | 85,560          | 489,140 | 73,944 | 4,520   | 40,270 | 2,717 | 7,650        | 34,758 | 3,880 |

\*Less than 100; included in total but not shown separately.



TABLE 10

## 1955 TAXATION YEAR — CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm or Fishing, Rental Income  
with Related Capital Cost Allowance Claimed and Capital Expenditures

(All money figures in thousands of dollars)

| TYPE OF INCOME                                | Newfoundland |        | Prince Edward Island |       | Nova Scotia |        |
|---|--------------|--------|----------------------|-------|-------------|--------|
|   | Gross        | Net    | Gross                | Net   | Gross       | Net    |
|   | \$           | \$     | \$                   | \$    | \$          | \$     |
| Business Income                               |              |        |                      |       |             |        |
| Forestry.....                                 | 1,922        | 165    | —                    | —     | 4,795       | 479    |
| Manufacturing.....                            | 7,994        | 826    | 1,302                | 156   | 13,547      | 1,663  |
| Construction.....                             | 7,058        | 1,122  | 1,134                | 133   | 23,261      | 3,029  |
| Public Utilities.....                         | 1,538        | 362    | 1,086                | 354   | 8,845       | 1,716  |
| Wholesale Trade.....                          | 5,569        | 561    | 2,920                | 121   | 13,653      | 1,479  |
| Retail Trade.....                             | 61,213       | 4,902  | 24,876               | 1,752 | 152,105     | 11,514 |
| Service.....                                  | 7,718        | 1,624  | 4,212                | 586   | 33,221      | 4,155  |
| Finance.....                                  | 1,011        | 532    | —                    | —     | 964         | 288    |
| Unclassified.....                             | —            | —      | —                    | —     | 241         | 40     |
| Total—All Business Types.....                 | 94,023       | 10,094 | 35,530               | 3,102 | 250,632     | 24,363 |
| Professional Income.....                      | 2,916        | 1,364  | 1,505                | 857   | 14,780      | 7,804  |
| Commission Income.....                        | 3,202        | 1,678  | 591                  | 363   | 8,805       | 4,404  |
| Farm or Fishing Income.....                   | 1,188        | 149    | 7,420                | 1,976 | 27,577      | 4,692  |
| Rental Income.....                            | 2,957        | 677    | 884                  | 215   | 11,105      | 2,727  |
| Total All Types.....                          | 104,286      | 13,962 | 45,930               | 6,513 | 312,899     | 43,990 |
| Estimated Capital Cost Allowance Claimed..... | 3,504        |        | 1,643                |       | 10,997      |        |
| Estimated Capital Expenditures.....           | 4,696        |        | 1,999                |       | 8,558       |        |

| TYPE OF INCOME                                | New Brunswick |        | Quebec    |         | Ontario   |         |
|---|---------------|--------|-----------|---------|-----------|---------|
|   | Gross         | Net    | Gross     | Net     | Gross     | Net     |
|   | \$            | \$     | \$        | \$      | \$        | \$      |
| Business Income                               |               |        |           |         |           |         |
| Forestry.....                                 | 18,400        | 1,509  | 27,670    | 2,407   | 38,351    | 4,759   |
| Manufacturing.....                            | 9,728         | 1,056  | 228,381   | 22,126  | 336,443   | 34,620  |
| Construction.....                             | 10,692        | 1,407  | 242,932   | 24,858  | 529,702   | 70,250  |
| Public Utilities.....                         | 8,337         | 1,813  | 51,528    | 10,210  | 112,308   | 21,957  |
| Wholesale Trade.....                          | 15,635        | 1,001  | 235,657   | 12,393  | 302,132   | 20,585  |
| Retail Trade.....                             | 120,181       | 7,467  | 1,323,335 | 84,910  | 1,926,749 | 131,910 |
| Service.....                                  | 20,511        | 3,571  | 340,068   | 40,295  | 467,781   | 72,758  |
| Finance.....                                  | 1,418         | 671    | 48,895    | 18,507  | 114,828   | 29,766  |
| Unclassified.....                             | 446           | 121    | 16,223    | 1,660   | 5,507     | 1,399   |
| Total—All Business Types.....                 | 205,348       | 18,616 | 2,514,689 | 217,366 | 3,833,801 | 388,004 |
| Professional Income.....                      | 9,533         | 5,159  | 132,519   | 63,349  | 260,708   | 139,276 |
| Commission Income.....                        | 5,431         | 3,458  | 91,954    | 55,032  | 170,630   | 110,588 |
| Farm or Fishing Income.....                   | 15,594        | 2,395  | 40,730    | 8,802   | 428,607   | 69,867  |
| Rental Income.....                            | 7,814         | 1,528  | 181,370   | 44,516  | 188,943   | 60,175  |
| Total All Types.....                          | 243,720       | 31,156 | 2,961,262 | 389,065 | 4,882,689 | 767,910 |
| Estimated Capital Cost Allowance Claimed..... | 7,964         |        | 97,514    |         | 177,925   |         |
| Estimated Capital Expenditures.....           | 10,250        |        | 28,160    |         | 224,260   |         |



TABLE 10 — (Concluded)

## 1955 TAXATION YEAR — CANADA AND PROVINCES

Statement of Gross and Net Business, Professional, Commission, Farm or Fishing, Rental Income  
with Related Capital Cost Allowance Claimed and Capital Expenditures

(All money figures in thousands of dollars)

| TYPE OF INCOME                                | Manitoba |        | Saskatchewan |         | Alberta and N.W.T. |         |
|---|----------|--------|--------------|---------|--------------------|---------|
|   | Gross    | Net    | Gross        | Net     | Gross              | Net     |
|   | \$       | \$     | \$           | \$      | \$                 | \$      |
| Business Income                               |          |        |              |         |                    |         |
| Forestry.....                                 | 874      | 112    | 1,577        | 145     | 2,538              | 252     |
| Manufacturing.....                            | 18,408   | 2,421  | 8,841        | 1,805   | 19,814             | 2,288   |
| Construction.....                             | 46,738   | 6,684  | 28,195       | 4,292   | 88,415             | 11,200  |
| Public Utilities.....                         | 12,822   | 3,037  | 19,098       | 3,569   | 50,300             | 8,367   |
| Wholesale Trade.....                          | 78,427   | 4,172  | 5,481        | 476     | 21,958             | 1,384   |
| Retail Trade.....                             | 199,678  | 16,836 | 290,703      | 18,626  | 377,344            | 26,743  |
| Service.....                                  | 52,030   | 7,674  | 63,844       | 8,250   | 80,065             | 11,770  |
| Finance.....                                  | 3,297    | 1,154  | 5,695        | 1,960   | 55,487             | 2,899   |
| Unclassified.....                             | 529      | 135    | 708          | 89      | 2,403              | 757     |
| Total—All Business Types.....                 | 412,803  | 42,225 | 424,142      | 39,212  | 698,324            | 65,660  |
| Professional Income.....                      | 23,425   | 13,497 | 20,248       | 11,251  | 39,252             | 18,753  |
| Commission Income.....                        | 15,738   | 10,736 | 9,670        | 5,733   | 24,477             | 15,535  |
| Farm or Fishing Income.....                   | 104,901  | 14,184 | 293,826      | 54,861  | 291,277            | 49,994  |
| Rental Income.....                            | 19,119   | 6,421  | 23,006       | 10,322  | 31,207             | 11,863  |
| Total All Types.....                          | 575,986  | 87,063 | 770,892      | 121,379 | 1,084,537          | 161,805 |
| Estimated Capital Cost Allowance Claimed..... | 38,926   |        | 92,999       |         | 87,838             |         |
| Estimated Capital Expenditures.....           | 36,663   |        | 83,611       |         | 94,233             |         |

| TYPE OF INCOME                                | British Columbia<br>and Yukon |         | Non-Residents |       | Canada*    |           |
|---|-------------------------------|---------|---------------|-------|------------|-----------|
|   | Gross                         | Net     | Gross         | Net   | Gross      | Net       |
|   | \$                            | \$      | \$            | \$    | \$         | \$        |
| Business Income                               |                               |         |               |       |            |           |
| Forestry.....                                 | 48,105                        | 12,202  | —             | —     | 144,232    | 22,032    |
| Manufacturing.....                            | 71,750                        | 12,204  | 9,334         | 389   | 725,542    | 79,554    |
| Construction.....                             | 113,301                       | 16,913  | 5,367         | 241   | 1,096,795  | 140,129   |
| Public Utilities.....                         | 33,004                        | 7,582   | 260           | 189   | 299,126    | 59,156    |
| Wholesale Trade.....                          | 39,659                        | 5,592   | 3,717         | 157   | 724,808    | 47,919    |
| Retail Trade.....                             | 350,741                       | 28,499  | 2,636         | 131   | 4,829,561  | 333,292   |
| Service.....                                  | 97,443                        | 17,302  | 9,947         | 1,098 | 1,176,840  | 169,081   |
| Finance.....                                  | 8,581                         | 2,835   | 23,697        | 1,231 | 263,873    | 59,844    |
| Unclassified.....                             | 2,479                         | 610     | 1,120         | 44    | 29,656     | 4,766     |
| Total—All Business Types.....                 | 765,063                       | 103,739 | 56,078        | 3,392 | 9,290,433  | 915,773   |
| Professional Income.....                      | 61,913                        | 34,091  | 8,483         | 2,051 | 575,282    | 297,450   |
| Commission Income.....                        | 31,234                        | 21,316  | 1,130         | 692   | 362,862    | 229,537   |
| Farm or Fishing Income.....                   | 98,674                        | 18,660  | 7,686         | 98    | 1,317,480  | 225,679   |
| Rental Income.....                            | 50,155                        | 15,513  | 6,873         | 2,438 | 523,433    | 156,394   |
| Total All Types.....                          | 1,007,039                     | 193,319 | 80,250        | 8,671 | 12,069,490 | 1,824,833 |
| Estimated Capital Cost Allowance Claimed..... | 51,748                        |         | 2,429         |       | 573,487    |           |
| Estimated Capital Expenditures.....           | 78,499                        |         | 2,327         |       | 573,256    |           |

Bold italic figures denote net loss.

\* Money figures may not add to total due to rounding.

# HISTORICAL TABLE 1

## Yearly Record of All Taxpayers

### Taxation Years 1941-1955

| Taxation Year | Number of Taxpayers | Wages and Salaries        | Other Earned Income     | Investment Income | Total Income | Total Exemptions and Deductions | Taxable Income   | Total Tax | Personal Income <sup>(1)</sup> |
|---------------|---------------------|---------------------------|-------------------------|-------------------|--------------|---------------------------------|------------------|-----------|--------------------------------|
|               |                     | (\$000)                   | (\$000)                 | (\$000)           | (\$000)      | (\$000)                         | (\$000)          | (\$000)   | (Millions)                     |
| 1941          | 871,484             | ( <sup>2</sup> )          | ( <sup>2</sup> )        | ( <sup>2</sup> )  | 1,980,160    | ( <sup>2</sup> )                | ( <sup>2</sup> ) | 222,929   | 5,896                          |
| 1942          | 1,781,244           | ( <sup>2</sup> )          | ( <sup>2</sup> )        | ( <sup>2</sup> )  | 3,523,223    | ( <sup>2</sup> )                | ( <sup>2</sup> ) | 335,691   | 7,475                          |
| 1943          | 2,163,354           | ( <sup>2</sup> )          | ( <sup>2</sup> )        | ( <sup>2</sup> )  | 4,298,824    | ( <sup>2</sup> )                | ( <sup>2</sup> ) | 801,230   | 8,176                          |
| 1944          | 2,254,319           | ( <sup>2</sup> )          | ( <sup>2</sup> )        | ( <sup>2</sup> )  | 4,591,041    | ( <sup>2</sup> )                | ( <sup>2</sup> ) | 781,133   | 9,002                          |
| 1945          | 2,254,246           | ( <sup>2</sup> )          | ( <sup>2</sup> )        | ( <sup>2</sup> )  | 4,548,174    | ( <sup>2</sup> )                | ( <sup>2</sup> ) | 662,111   | 9,239                          |
| 1946          | 2,353,122           | 3,849,912                 | 683,266                 | 277,218           | 4,810,396    | ( <sup>2</sup> )                | ( <sup>2</sup> ) | 647,711   | 9,761                          |
| 1947          | 2,366,456           | 4,425,217                 | 847,718                 | 308,023           | 5,580,958    | 3,053,171                       | 2,527,787        | 622,327   | 10,390                         |
| 1948          | 2,689,930           | 5,450,231                 | 976,341                 | 334,198           | 6,760,770    | 3,575,519                       | 3,185,251        | 647,712   | 11,943                         |
| 1949          | 2,231,970           | 5,175,766( <sup>3</sup> ) | 913,370( <sup>3</sup> ) | 342,130           | 6,431,266    | 3,785,135                       | 2,646,131        | 500,989   | 12,757                         |
| 1950          | 2,374,240           | 5,603,975                 | 1,040,905               | 387,923           | 7,032,803    | 4,065,932                       | 2,966,871        | 574,936   | 13,414                         |
| 1951          | 2,777,950           | 7,082,227                 | 1,232,710               | 432,613           | 8,747,550    | 4,880,014                       | 3,867,536        | 812,067   | 15,693                         |
| 1952          | 3,125,100           | 8,401,640                 | 1,378,283               | 494,110           | 10,274,033   | 5,572,695                       | 4,701,338        | 1,071,783 | 17,214                         |
| 1953          | 3,389,530           | 9,449,055                 | 1,473,044               | 544,622           | 11,466,721   | 6,069,615                       | 5,397,106        | 1,147,262 | 18,132( <sup>4</sup> )         |
| 1954          | 3,410,160           | 9,770,696                 | 1,355,330               | 580,879           | 11,706,905   | 6,171,164                       | 5,535,741        | 1,097,392 | 18,222( <sup>4</sup> )         |
| 1955          | 3,558,650           | 10,483,990                | 1,465,546               | 632,062           | 12,581,598   | 6,476,665                       | 6,104,933        | 1,148,755 | 19,683                         |

(<sup>1</sup>) Source: Dominion Bureau of Statistics.

(<sup>2</sup>) Not available.

(<sup>3</sup>) Not separately tabulated. Distribution between "Wages and Salaries" and "Other Earned Income" is estimated.

(<sup>4</sup>) Revised.

## HISTORICAL TABLE 2

### Distribution of All Taxpayers by Income Classes

Taxation Years 1941-1955

| Taxation<br>Year | Under<br>\$1,000 | \$1,000<br>under<br>\$2,000 | \$2,000<br>under<br>\$3,000 | \$3,000<br>under<br>\$4,000 | \$4,000<br>under<br>\$5,000 | \$5,000<br>under<br>\$10,000 | \$10,000<br>under<br>\$25,000 | \$25,000<br>and<br>over | Total<br>Number<br>of<br>Taxpayers |
|------------------|------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------|------------------------------------|
| 1941             | 165,475          | 368,862                     | 198,252                     | 65,421                      | 26,626                      | 34,325                       | 10,484                        | 2,039                   | 871,484                            |
| 1942             | 313,913          | 913,944                     | 379,101                     | 87,556                      | 31,944                      | 40,434                       | 12,100                        | 2,252                   | 1,781,244                          |
| 1943             | 347,740          | 1,086,503                   | 513,875                     | 114,707                     | 39,229                      | 45,954                       | 13,042                        | 2,304                   | 2,163,354                          |
| 1944             | 324,228          | 1,115,974                   | 572,848                     | 129,719                     | 44,635                      | 50,813                       | 13,823                        | 2,279                   | 2,254,319                          |
| 1945             | 324,346          | 1,163,638                   | 529,202                     | 122,821                     | 44,448                      | 53,242                       | 14,309                        | 2,240                   | 2,254,246                          |
| 1946             | 322,880          | 1,243,770                   | 535,730                     | 124,280                     | 46,040                      | 59,960                       | 17,980                        | 2,482                   | 2,353,122                          |
| 1947             | 213,290          | 1,025,270                   | 773,780                     | 186,400                     | 63,400                      | 76,190                       | 24,567                        | 3,559                   | 2,366,456                          |
| 1948             | 181,610          | 1,014,890                   | 1,001,260                   | 280,670                     | 85,310                      | 93,590                       | 27,760                        | 4,840                   | 2,689,930                          |
| 1949             | 5,450*           | 740,070                     | 848,960                     | 368,090                     | 117,040                     | 113,570                      | 33,460                        | 5,330                   | 2,231,970                          |
| 1950             | 7,700            | 739,360                     | 889,900                     | 434,200                     | 134,380                     | 125,420                      | 36,890                        | 6,390                   | 2,374,240                          |
| 1951             | 17,910           | 715,000                     | 961,620                     | 643,650                     | 211,750                     | 176,890                      | 42,870                        | 8,260                   | 2,777,950                          |
| 1952             | 24,550           | 712,130                     | 986,520                     | 808,750                     | 303,210                     | 230,300                      | 51,140                        | 8,500                   | 3,125,100                          |
| 1953             | 33,710           | 722,720                     | 991,490                     | 903,620                     | 381,380                     | 292,140                      | 55,210                        | 9,260                   | 3,389,530                          |
| 1954             | 29,780           | 710,260                     | 980,130                     | 916,230                     | 397,190                     | 307,900                      | 58,480                        | 10,190                  | 3,410,160                          |
| 1955             | 25,200           | 705,290                     | 983,900                     | 947,930                     | 459,540                     | 360,430                      | 65,660                        | 10,700                  | 3,558,650                          |

\*Personal Exemptions increased in 1949.





**SECTION III**  
**CORPORATION STATISTICS**





## BASIC INFORMATION AND DEFINITIONS

**Statistical Coverage**—This section presents in Tables 1 to 6 an analysis of corporation income tax returns filed for the taxation year 1955. All companies filing a T2 Corporation income tax return are included whether taxable under the Act or exempt. Exempt companies, however, are excluded from the tables requiring detailed treatment and certain types of taxable companies are likewise omitted from such detailed treatment, as explained in connection with the tables concerned.

The final date for filing 1955 returns was June 30, 1956. Returns received up to September 15, 1956, were included, but any returns received thereafter were excluded in order to bring the tables to finality. This resulted in the omission of a small percentage of companies, although special efforts were made to ensure coverage of all substantial companies included in previous years. Amended returns were taken into account only where the change in income was \$10,000 or more. Corporations are not permitted to file consolidated returns.

The period covered is the 1955 taxation year which embraces all company returns for fiscal periods ending between January 1, 1955 and December 31, 1955. Except where a company's fiscal year ends December 31, 1955, the data pertain partly to the 1954 calendar year and partly to the 1955 calendar year.

**Source of Information**—Information is extracted from T2 income tax returns and attached financial statements by the statistical section at Head Office, and entered on standard transcript cards in accordance with a manual of general rules and procedures. The figures thus extracted are as declared by the taxpayer before any adjustments which may subsequently be made in the process of assessing the returns.

**Companies Fully Tabulated and Not Fully Tabulated**—A fully tabulated company is one for which detailed balance sheet and revenue and expense data are available, as shown in Tables 4, 5, 5A and 6. A company not fully tabulated is one for which only income and tax data are available. The types of companies not fully tabulated are distinguished in Table 1 and in the notes relating to this table.

**Profit and Loss Companies**—Companies reporting a profit for the year are shown separately throughout the tables from those reporting a loss. Companies reporting expenses exactly equal to income and showing therefore neither a profit nor a loss are classified as loss companies. Foreign business corporations are treated as profit companies because they are required to pay a \$100 filing fee which is tabulated herein as a payment of tax.

**Industrial Classification**—The industrial classification of companies shown in Tables 2 and 4 is based on information given in the returns and the financial statements. The system of classification employed is based on the Standard Industrial Classification Manual issued by the Dominion Bureau of Statistics. Some grouping of individual classifications has been necessary due to space limitations and in particular where the

number of corporations in a given classification was small. The classification outlined in the Manual has been contracted in the Agriculture Division and expanded in the Finance Division. Where a company's activities are diversified, it is normally classified to the industry showing the greatest volume of sales.

**Income Classes**—The income classification of companies shown in Table 6 is based on the Current Year Profit reported by each company.

**Current Year Profit**—Current year profit is the profit declared by the company as being earned in the 1955 taxation year. Non-taxable dividends received from other Canadian corporations are not included in this figure. The current year profit may be subject to a deduction for a loss sustained in any of the five preceding years, so that it does not necessarily represent the final taxable profit for the year.

In the case of exempt companies, the current year profit is the net income declared by the company.

**Prior Year Loss**—This figure represents the amount of loss for the 1950, 1951, 1952, 1953 or 1954 taxation years which, under Section 27 (1) (e) of the Act, has been deducted from the current year (1955) profit in order to arrive at the net taxable income for 1955.

**Net Taxable Income**—This figure represents the amount of income subject to tax in the 1955 taxation year and consists of the current year profit less the prior year loss.

**Current Year Loss**—This represents the loss reported by the company during the 1955 taxation year, after deducting non-taxable dividends received from other Canadian corporations.

**Loss Deducted from Prior Year Profit**—This figure represents loss reported during the 1955 taxation year which has been carried back against the profits earned in the preceding year, thus qualifying the taxpayer for a rebate of tax paid upon the 1954 profit. This item appears only in Historical Tables I and IA, Page 130.

**Total Tax Declared**—This is the total tax payable upon the net taxable income. The figure represents net tax payable after tax allowances for Provincial, Foreign and Other Credits. (See items under these headings below). This includes the 2% Old Age Security Tax which applies to all taxable corporations with the exception of non-resident-owned investment corporations. Taxable income earned in the 1955 calendar year is taxable at the rate of 20% on the first \$20,000 and 47% on the remainder. If two or more corporations are "Associated" as defined in Section 39 of the Act, only the first \$20,000 of income earned by these corporations taken as a group is taxable at the rate of 20%. Investment companies as defined in Section 69 of the Act are taxable at a 20% rate on their entire income. Non-resident-owned investment corporations are taxable at a 15% rate. Electric, gas or steam utilities are subject to a reduced rate as specified in Section 85 of the Act on that part of their income which is derived from the sale of electric energy, gas or steam.



**Provincial Credits**—This represents tax credits claimed in respect of income earned in the Province of Quebec where a separate tax is levied on corporations by the provincial government. This provincial credit amounts to 7% of taxable income for 1955 attributed to Quebec province, with the exception of certain classes of corporations prescribed by regulations where only a 5% credit is permitted.

**Foreign and Other Credits**—This comprises tax credits claimed by reason of taxes paid to foreign countries and tax credits claimed for the drilling of deep test oil wells.

**Cash**—Cash includes cash on hand and in bank deposits after deducting outstanding cheques or bank overdrafts. Specific bank loans are not deducted from cash.

**Government Securities**—This classification is confined to bonds issued or guaranteed by the Government of Canada. Provincial or municipal securities are not included.

**Other Securities**—Other securities comprise all stocks, bonds, mortgages, notes, agreements for sale and all types of negotiable securities other than those issued or guaranteed by the Government of Canada.

**Receivables**—This figure covers accounts and bills receivable after deduction of reserve for bad debts. Loans to officers, shareholders or employees are not included.

**Inventories**—This includes office stationery and supplies, as well as merchandise. Merchandise inventories, consisting of raw materials, work in process and finished goods, are included at gross book value prior to any deduction for inventory reserve, the latter being entered as part of surplus.

**Land**—This classification is restricted to land and other non-depreciable natural resources. Mineral and oil resources and timber limits are treated as land, and shown at gross value before depletion.

**Buildings and Equipment**—This category covers all kinds of depreciable property. The figure is entered gross before depreciation.

**Investment in Affiliated Companies**—This includes any investments, whether of long or short term, in affiliated, subsidiary or allied companies.

**Other Assets**—This figure covers any type of asset not shown elsewhere such as prepaid expenses, organization expenses, bond discount, goodwill, leases, cash surrender value of life insurance, loans to officers or shareholders. In the case of mining and oil companies, exploration and development expenses are recorded under this heading.

**Bank Loans**—Included here are all bank loans or credits extended by a banking institution except mortgage loans which are classified as mortgage debt. Cheques outstanding and overdrafts are deducted from the cash account but if the cash account will not cover the liability the remaining portion is entered under bank loans.

**Payables**—This category includes all accounts or bills payable received in the normal course of business, except taxes.

**Tax Liabilities**—This figure is composed of all types of taxes payable, whether municipal, provincial or federal taxes.

**Other Liabilities**—This category includes deferred income, deposits on contracts, loans received from officers or shareholders or affiliated companies, and reserves for liabilities such as guarantees, pensions, fire or marine insurance.

**Mortgage Debt**—This item includes all mortgages outstanding except those payable to shareholders or an affiliated company which are classified with "Other Liabilities". Mortgage instalments and interest currently due are included.

**Other Funded Debt**—This classification includes all bonds, debentures, notes or other contractual obligations having a term greater than one year. Mortgages are excluded.

**Depreciation and Depletion Reserves**—This category includes depreciation, depletion or any other reserve set up to reflect the decline in value of a tangible asset except a bad debt reserve, investment reserve or inventory reserve.

**Capital Stock**—All classes of outstanding capital stock are included under this caption.

**Surplus**—Entered in this category are all classes of surplus accounts plus such reserve accounts designated as "general reserve" "contingency reserve", "bond redemption reserve" and "inventory reserve". If a surplus account shows a debit balance the entry is made under deficit.

**Deficit**—Operating or capital deficits are entered here. If an operating deficit and a capital surplus exist simultaneously in the same balance sheet, the figures are offset and only a net deficit or net surplus is entered. ✓

**Gross Sales or Revenue**—Due to the variety of methods of presenting accounts it has been difficult to follow an unvarying, consistent plan in extracting statistics covering gross sales or gross revenue. In general, gross sales are taken prior to deducting freight or transportation charges but after deducting discounts allowed, sales tax and sales rebates or refunds. To this figure is added investment and miscellaneous income and discounts earned on purchases.

Capital profits are not added to gross revenue. Interbranch or interdepartmental sales are eliminated wherever possible. In the case of construction companies the gross revenue from contracts less the value of sub-contracts is used. In the case of financial concerns such as stock, bond, grain and real estate brokers or dealers the gross revenue from commissions is used.

**Rents Received** — This represents rent received from real estate and does not include rent for the use of moveable property or natural resources.

**Bond Interest Received**—This represents interest received on bonds or debentures held by a corporation.

**Mortgage Interest Received**—This refers to interest received on mortgages held by a corporation.

**Foreign Dividends Received**—This figure represents cash dividends received from non-Canadian corporations. These are generally taxable dividends.

**Canadian Dividends Received**—These are cash dividends received from Canadian corporations and are generally non-taxable.

**Rents Paid**—This represents rent paid for the use of land or building but not moveable property or natural resources.

**Bond Interest Paid**—This refers to interest paid on a corporation's own bonds or debentures outstanding.

**Mortgage Interest Paid**—This represents interest paid on mortgages outstanding.

**Charitable Donations**—This is the total amount of donations for charitable purposes, as shown in the profit and loss account or in statements of donations filed by the taxpayer.

**Pension Contributions**—This represents the total amount contributed to an employees' pension, superannuation or retirement fund, and includes also pension payments made directly to former employees outside of a pension fund.

**Group Insurance Contributions**—This represents the total amount contributed to an employees' group life insurance plan and to an employees' group medical or hospitalization plan.

**Capital Cost Allowance**—This is the amount of write-off of the cost of fixed assets claimed by the taxpayer as a deduction in determining net taxable

income. The figure includes allowances in respect of the capital cost of buildings and equipment and also such items as roads and leasehold improvements but does not include mining development expenses.

**Depletion Charged** — This represents depletion claimed by companies operating mines, oil or gas wells, or timber limits.

**Write-off Mine and Oil Development**—This is the write-off or amortization of pre-production or deferred development expenses by mining and oil companies.

**Cash Dividends Charged**—This figure represents the amount of cash dividends charged for the year in the profit and loss or surplus accounts, without regard to whether a dividend remained unpaid at the end of the year.

**Stock Dividends Charged**—These are stock dividends charged for the year by a corporation as a result of capitalizing a portion of its undistributed income and paying the special tax thereon under Section 105 of the Act.

**Capital Expenditures**—This item represents the capitalized expenditure on depreciable fixed assets during the year. The acquisition of land is not normally included in this figure. In the case of mining and oil development companies, this figure includes the pre-production expenses incurred during the year.



## NOTES ON THE SEPARATE TABLES

**Table 1 — General Statement of All Returns Analyzed**—This summarizes the principal statistical data for the 1955 tax year, distinguishing the fully tabulated companies for which balance sheet summaries and various revenue and expense details are presented in Tables 4, 5 and 6 and the companies which are not fully tabulated and hence omitted from many of the succeeding tables. Companies not fully tabulated are the following:

**BANKS AND INSURANCE COMPANIES** — Difficulties in handling the large balance sheet items and the fact that the information is made public earlier and in greater detail from other sources render it impractical to duplicate the information in this report.

**INCOMPLETE RETURNS** — Returns with financial statements lacking or inadequate.

**INACTIVE COMPANIES** — For the purpose of this report, an inactive company is defined as one reporting a gross revenue, before deducting expenses of any nature of less than \$2,000. An exception is made in the case of mining or oil development companies which are considered to be active if they spend \$2,000 or more on their property. An exception is also made in the case of investment trusts which are considered to be active if the balance sheet shows cash or marketable securities to the value of \$25,000 or more.

**CO-OPERATIVES** — Due to peculiarities of capital structure and lack of uniformity in presentation of accounts, the returns of co-operatives are not fully tabulated. Co-operatives in the first three years of operation are exempt from tax under Section 73 of the Act. These exempt co-operatives are shown separately in the lower portion of this table.

**CROWN CORPORATIONS**—These are crown corporations designated as proprietary corporations under the Financial Administration Act such as the Canadian National Railways and Trans-Canada Airlines.

**PERSONAL CORPORATIONS** — These are not fully tabulated because they are exempt from corporation tax under Section 67 (2) of the Act. The shareholders must concurrently pay individual income tax on the income of the Personal Corporation whether the income is distributed to them or not.

**OTHER EXEMPT COMPANIES** — Included here are charitable organizations, credit unions, clubs or associations organized for social welfare, civic improvement, or recreation, and other non-profit organizations, exempt under Section 62 of the Act. Also included are companies principally engaged in operating mines exempt under Section 83 (5) of the Act for a three year period after the commencement of production.

**Table 2—Distribution of Active Taxable Companies by Industrial Classes**—This table is a distribution showing income and tax data on an industrial basis for all taxable companies with the exception of inactive companies (as defined in the note to Table 1 above), co-operatives and crown corporations.

**Tables 3—3A—Distribution of Active Taxable Companies Reporting a Profit by Provinces**—Table 3 is a provincial distribution covering the same group of companies as those analyzed under the head of profit companies in Table 2, that is, inactive companies, co-operatives and crown corporations are excluded. Table 3A is a similar distribution of taxable co-operative companies. The provincial figures are compiled by assigning both the income and the tax of a given company to the province in which the return is filed. It is believed that this causes an unavoidable bias in favour of Ontario and Quebec, since many companies which operate all across Canada file in one of these two provinces.

**Table 4—Distribution of Fully Tabulated Companies by Industrial Classes**—In this table the companies described in Table 1 as "fully tabulated" are distributed by industrial classes, with condensed balance sheets and selected revenues and charges shown. The Manufacturing Division is divided into the following groups for which sub-totals are shown immediately following the classes grouped, or, in a few instances, the group itself is not further sub-divided and the classification total is also a group total.

- Group 1—Foods and Beverages
- Group 2—Tobacco and Tobacco Products
- Group 3—Rubber Products
- Group 4—Leather Products
- Group 5—Textile Products (except Clothing)
- Group 6—Clothing
- Group 7—Wood Products
- Group 8—Paper Products
- Group 9—Printing and Publishing
- Group 10—Iron and Steel Products
- Group 11—Transportation Equipment
- Group 12—Non-ferrous Metal Products
- Group 13—Electrical Equipment
- Group 14—Non-metallic Mineral Products
- Group 15—Petroleum and Coal Products
- Group 16—Chemical Products
- Group 17—Miscellaneous Manufacturing Industries

Similarly, in the Transportation, Storage and Communication Division, the various classes are grouped into 3 groups—namely, Transportation, Storage and Communication, with sub-totals shown at the end of each group.

**Tables 5—5A—Distribution of Fully Tabulated Companies by Size of Total Assets Classes**—This is a distribution showing condensed balance sheets and selected revenues and charges for fully tabulated companies, by size of Total Assets classes. Each company is classified on the basis of the Total Assets as shown in Item 11. Table 5 includes all fully tabulated companies, while Table 5A includes only fully tabulated manufacturing companies.

**Table 6—Distribution of Fully Tabulated Companies Reporting a Profit, by Income Classes**—This is a distribution showing condensed balance sheets and

selected revenues and charges for fully tabulated profit companies, by income classes. Each company is classified on the basis of Current Year Profit (Item 24).

**Historical Tables 1-1A—Yearly Record of All Taxable Corporations**—These tables present overall annual statistics for taxable corporations for the taxation years 1944 to 1955 inclusive (Table 1) and for the calendar years 1944 to 1954 inclusive (Table 1A). The allocation of income on a calendar year basis is obtained by dividing each corporation's taxation year income into the portions earned in each calendar year, the approximate division being indicated by the month in which the company's fiscal year ends. The income for a given calendar year is the result of combining portions of income earned in two succeeding taxation years. Thus the 1954 calendar year income combines the 1954 portion of income earned in each of the 1954 and 1955 taxation years.

**TABLE 1**  
**General Statement of All Corporations Tabulated**  
**1955 TAXATION YEAR**

(All money figures in millions of dollars)

|  | Total<br>Number<br>of<br>Com-<br>panies | Companies Reporting a Profit   |                           |                                   |                          |                                 | Companies<br>Reporting<br>a Loss |                         |
|--|---|--------------------------------|---------------------------|-----------------------------------|--------------------------|---------------------------------|----------------------------------|-------------------------|
|  |   | Number<br>of<br>Com-<br>panies | Current<br>Year<br>Profit | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Total<br>Tax<br>Declared<br>(1) | Number<br>of<br>Com-<br>panies   | Current<br>Year<br>Loss |
| <b>Companies Taxable Under<br/>the Income Tax Act</b>                                    |   |                                | \$                        | \$                                | \$                       | \$                              |                                  | \$                      |
| Fully Tabulated.....   | 58,313                                  | 41,158                         | 2,769.9                   | 61.2                              | 2,708.6                  | 1,125.8                         | 17,155                           | 195.3                   |
| Not Fully Tabulated:   |   |                                |                           |                                   |                          |                                 |                                  |                         |
| Banks and Insurance Companies....  | 413                                     | 254                            | 112.4                     | 2.1                               | 110.3                    | 46.4                            | 159                              | 13.9                    |
| Incomplete Returns.....  | 1,047                                   | 452                            | 19.7                      | 0.2                               | 19.5                     | 7.8                             | 595                              | 17.7                    |
| Total Active Taxable Companies<br>Excluding Co-operatives and<br>Crown Corporations..... | 59,773                                  | 41,864                         | 2,901.9                   | 63.5                              | 2,838.5                  | 1,180.0                         | 17,909                           | 226.9                   |
| Inactive Companies.....  | 9,242                                   | 1,013                          | 0.8                       | 0.2                               | 0.6                      | 0.1                             | 8,229                            | 9.1                     |
| Co-operatives.....   | 2,632                                   | 1,890                          | 9.1                       | 0.8                               | 8.3                      | 2.6                             | 742                              | 4.4                     |
| Crown Corporations.....  | 13                                      | 7                              | 31.2                      | 10.1                              | 21.1                     | 9.9                             | 6                                | 1.3                     |
| Total Taxable Companies.....   | 71,660                                  | 44,774                         | 2,943.0                   | 74.5                              | 2,868.5                  | 1,192.5                         | 26,886                           | 241.6                   |
| <b>Companies Exempt Under<br/>the Income Tax Act</b>                                     |   |                                |                           |                                   |                          |                                 |                                  |                         |
| Not Fully Tabulated:   |   |                                |                           |                                   |                          |                                 |                                  |                         |
| Personal Corporations.....   | 2,043                                   | 1,738                          | 27.4                      | —                                 | —                        | —                               | 305                              | 0.4                     |
| Exempt Co-operatives.....  | 206                                     | 144                            | 2.5                       | —                                 | —                        | —                               | 62                               | 0.2                     |
| Other Exempt Companies (2).....  | 3,510                                   | 2,875                          | 31.5                      | —                                 | —                        | —                               | 635                              | 1.3                     |
| Total Exempt Companies.....  | 5,759                                   | 4,757                          | 61.4                      | —                                 | —                        | —                               | 1,002                            | 1.8                     |
| Grand Total—Taxable and Exempt....   | 77,419                                  | 49,531                         | 3,004.4                   | 74.5                              | 2,868.5                  | 1,192.5                         | 27,888                           | 243.5                   |

(1) Includes Old Age Security Tax.

(2) Includes foreign business corporations paying \$100 filing fee which is recorded here as tax declared.  
Money figures may not add to total due to rounding.



**TABLE 2**  
**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes**  
**Co-operatives and Crown Corporations Excluded**

**1955 TAXATION YEAR**

(All money figures in millions of dollars)

| Industrial Division<br>Industrial Class           | Companies Reporting a Profit   |                           |                                   |                          |                           | Companies<br>Reporting<br>a Loss |                         |
|---|--------------------------------|---------------------------|-----------------------------------|--------------------------|---------------------------|----------------------------------|-------------------------|
|   | Number<br>of<br>Com-<br>panies | Current<br>Year<br>Profit | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Total*<br>Tax<br>Declared | Number<br>of<br>Com-<br>panies   | Current<br>Year<br>Loss |
| <b>Agriculture:</b>                               |                                | \$                        | \$                                | \$                       | \$                        |                                  | \$                      |
| Agriculture.....                                  | 321                            | 3.0                       | 0.7                               | 2.3                      | 0.7                       | 296                              | 2.8                     |
| <b>Forestry:</b>                                  |                                |                           |                                   |                          |                           |                                  |                         |
| Forestry.....                                     | 417                            | 16.5                      | 1.0                               | 15.5                     | 6.2                       | 167                              | 1.3                     |
| <b>Fishing:</b>                                   |                                |                           |                                   |                          |                           |                                  |                         |
| Fishing.....                                      | 36                             | 0.3                       | 0.1                               | 0.1                      | —                         | 23                               | 0.1                     |
| <b>Mining, Quarrying and Oil Wells:</b>           |                                |                           |                                   |                          |                           |                                  |                         |
| Gold Mining.....                                  | 27                             | 9.3                       | 0.2                               | 9.1                      | 4.0                       | 112                              | 2.3                     |
| Other Metal Mining.....                           | 71                             | 164.7                     | 0.4                               | 164.4                    | 75.3                      | 194                              | 1.2                     |
| Coal Mining.....                                  | 43                             | 3.1                       | 0.9                               | 2.2                      | 1.0                       | 28                               | 0.4                     |
| Oil and Natural Gas.....                          | 213                            | 17.0                      | 6.0                               | 10.9                     | 4.6                       | 477                              | 32.3                    |
| Non-Metal Mining.....                             | 32                             | 22.0                      | 0.3                               | 21.7                     | 9.2                       | 28                               | 0.1                     |
| Quarries.....                                     | 129                            | 5.6                       | 0.1                               | 5.5                      | 2.2                       | 39                               | 0.2                     |
| Mining, Unclassified.....                         | (a)                            | —                         | —                                 | —                        | —                         | 207                              | 0.1                     |
| Mineral and Oil Prospecting.....                  | 36                             | 2.5                       | —                                 | 2.5                      | 1.1                       | 84                               | 0.5                     |
| <b>Total Mining, Quarrying and Oil Wells.....</b> | <b>551</b>                     | <b>224.2</b>              | <b>7.9</b>                        | <b>216.4</b>             | <b>97.3</b>               | <b>1,169</b>                     | <b>37.2</b>             |
| <b>Manufacturing:</b>                             |                                |                           |                                   |                          |                           |                                  |                         |
| Slaughtering and Meat Packing.....                | 126                            | 18.0                      | 0.1                               | 17.9                     | 7.8                       | 36                               | 0.7                     |
| Dairy Products.....                               | 153                            | 11.3                      | 0.1                               | 11.2                     | 4.9                       | 51                               | 0.4                     |
| Canned and Cured Fish.....                        | 87                             | 7.2                       | 0.6                               | 6.6                      | 3.0                       | 41                               | 0.9                     |
| Canned and Preserved Fruits and Vegetables....    | 120                            | 10.9                      | 0.2                               | 10.8                     | 4.8                       | 23                               | 0.2                     |
| Grain Mill Products.....                          | 120                            | 12.5                      | 0.1                               | 12.4                     | 5.4                       | 38                               | 0.6                     |
| Bakery Products.....                              | 195                            | 11.5                      | 0.1                               | 11.4                     | 4.7                       | 91                               | 0.7                     |
| Carbonated Beverages.....                         | 174                            | 16.3                      | 0.3                               | 16.0                     | 6.4                       | 54                               | 0.3                     |
| Alcoholic Beverages.....                          | 85                             | 81.6                      | 0.4                               | 81.2                     | 36.7                      | 8                                | 0.4                     |
| Confectionery.....                                | 54                             | 5.1                       | —                                 | 5.0                      | 2.2                       | 38                               | 1.2                     |
| Miscellaneous Foods.....                          | 135                            | 28.8                      | 0.2                               | 28.6                     | 12.6                      | 43                               | 1.3                     |
| Tobacco and Tobacco Products.....                 | 18                             | 29.7                      | —                                 | 29.7                     | 12.1                      | 5                                | —                       |
| Rubber Products.....                              | 43                             | 28.1                      | 0.2                               | 27.9                     | 12.6                      | 14                               | 1.6                     |
| Boots and Shoes.....                              | 148                            | 4.9                       | 0.1                               | 4.8                      | 1.7                       | 60                               | 1.0                     |
| Other Leather Products.....                       | 143                            | 3.8                       | 0.4                               | 3.4                      | 1.2                       | 66                               | 1.0                     |
| Cotton Goods.....                                 | 46                             | 7.3                       | 0.3                               | 7.0                      | 3.0                       | 13                               | 1.7                     |
| Woollen Goods.....                                | 52                             | 3.6                       | 0.6                               | 3.1                      | 1.2                       | 27                               | 0.9                     |
| Miscellaneous Textile Products.....               | 251                            | 18.6                      | 1.5                               | 17.1                     | 6.8                       | 120                              | 2.9                     |
| Men's, Women's and Children's Clothing.....       | 690                            | 11.1                      | 0.5                               | 10.6                     | 3.1                       | 264                              | 3.0                     |
| Hosiery, Knit Goods, Lingerie.....                | 192                            | 5.2                       | 0.3                               | 4.9                      | 1.7                       | 101                              | 2.1                     |
| Fur Goods.....                                    | 163                            | 1.2                       | 0.1                               | 1.1                      | 0.2                       | 66                               | 0.5                     |
| Custom Tailoring and Miscellaneous Clothing....   | 176                            | 3.2                       | 0.1                               | 3.1                      | 1.0                       | 121                              | 1.0                     |
| Plywood and Planing Mills.....                    | 357                            | 21.1                      | 0.7                               | 20.4                     | 7.9                       | 115                              | 1.6                     |
| Sawmills.....                                     | 511                            | 83.5                      | 1.7                               | 81.8                     | 37.2                      | 180                              | 2.6                     |
| Furniture.....                                    | 329                            | 10.0                      | 0.3                               | 9.7                      | 3.5                       | 124                              | 2.0                     |
| Miscellaneous Wood Products.....                  | 200                            | 6.1                       | 0.1                               | 6.0                      | 2.2                       | 90                               | 0.6                     |
| Paper Boxes and Bags.....                         | 111                            | 18.9                      | 0.2                               | 18.7                     | 8.1                       | 39                               | 0.8                     |
| Pulp and Paper Mills.....                         | 83                             | 245.9                     | 0.6                               | 245.4                    | 106.3                     | 8                                | 0.2                     |

\* Includes Old Age Security Tax.

Money figures may not add to total due to rounding.

(a) Grouped elsewhere to conceal identity.

**TABLE 2—(Cont'd)**  
**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes**  
**Co-operatives and Crown Corporations Excluded**  
**1955 TAXATION YEAR**  
(All money figures in millions of dollars)

| Industrial Division<br>Industrial Class          | Companies Reporting a Profit |                     |                          |                    |                     | Companies Reporting a Loss |                   |
|--|------------------------------|---------------------|--------------------------|--------------------|---------------------|----------------------------|-------------------|
|  | Number of Companies          | Current Year Profit | Prior Year Loss Deducted | Net Taxable Income | Total* Tax Declared | Number of Companies        | Current Year Loss |
|  |                              | \$                  | \$                       | \$                 | \$                  |                            | \$                |
| Miscellaneous Paper Products.....                | 93                           | 12.8                | —                        | 12.8               | 5.5                 | 23                         | 0.7               |
| Commercial Printing.....                         | 486                          | 7.6                 | 0.2                      | 7.4                | 2.5                 | 141                        | 0.6               |
| Engraving, Stereotyping & Allied Industries..... | 112                          | 7.5                 | 0.2                      | 7.3                | 3.1                 | 33                         | 0.3               |
| Publishing and Printing.....                     | 382                          | 31.7                | 0.3                      | 31.4               | 13.4                | 170                        | 1.8               |
| Agricultural Implements.....                     | 38                           | 8.7                 | —                        | 8.7                | 4.0                 | 15                         | 0.9               |
| Boilers and Fabricated Structural Steel.....     | 79                           | 12.2                | 0.5                      | 11.8               | 5.1                 | 29                         | 1.9               |
| Hardware and Tools.....                          | 153                          | 13.2                | 0.2                      | 12.9               | 5.4                 | 58                         | 0.9               |
| House, Office and Store Machinery.....           | 138                          | 22.9                | 0.5                      | 22.4               | 9.7                 | 46                         | 0.8               |
| Iron Castings.....                               | 117                          | 17.4                | 0.2                      | 17.2               | 7.6                 | 45                         | 1.7               |
| Machine Shop Products.....                       | 302                          | 4.0                 | 0.2                      | 3.8                | 1.1                 | 96                         | 0.6               |
| Machine Tools.....                               | 47                           | 2.4                 | 0.1                      | 2.4                | 1.0                 | 19                         | 0.5               |
| Machinery, n.e.c.....                            | 217                          | 29.9                | 0.4                      | 29.5               | 12.2                | 78                         | 1.7               |
| Primary Iron and Steel.....                      | 30                           | 68.6                | 0.2                      | 68.4               | 31.2                | 9                          | 0.3               |
| Sheet Metal Products.....                        | 280                          | 18.7                | 0.2                      | 18.4               | 7.6                 | 105                        | 1.2               |
| Wire and Wire Products.....                      | 48                           | 8.3                 | —                        | 8.3                | 3.6                 | 10                         | —                 |
| Miscellaneous Iron and Steel Products.....       | 79                           | 13.9                | 0.4                      | 13.5               | 5.6                 | 27                         | 0.7               |
| Aircraft and Parts.....                          | 35                           | 30.0                | 0.5                      | 29.5               | 13.4                | 13                         | 0.3               |
| Auto Repair and Garages.....                     | 302                          | 2.0                 | 0.1                      | 1.9                | 0.4                 | 134                        | 0.4               |
| Motor Vehicles.....                              | 25                           | 56.7                | 0.4                      | 56.3               | 26.1                | 5                          | 0.3               |
| Motor Vehicle Parts and Accessories.....         | 106                          | 20.0                | 0.1                      | 19.8               | 9.0                 | 17                         | 0.7               |
| Boat and Ship Building and Repairing.....        | 88                           | 12.6                | 0.2                      | 12.4               | 5.3                 | 38                         | 0.6               |
| Miscellaneous Transportation Equipment.....      | 31                           | 11.7                | 1.3                      | 10.5               | 4.5                 | 5                          | 0.9               |
| Aluminum Products.....                           | 61                           | 3.0                 | 0.3                      | 2.8                | 1.1                 | 24                         | 0.5               |
| Other Non-Ferrous Metal Products.....            | 263                          | 41.7                | 0.2                      | 41.4               | 17.4                | 98                         | 2.4               |
| Heavy Electrical Machinery and Equipment.....    | 53                           | 4.1                 | 0.1                      | 4.0                | 1.6                 | 17                         | 0.8               |
| Household Electrical Appliances.....             | 112                          | 20.9                | 0.3                      | 20.6               | 9.1                 | 45                         | 2.6               |
| Miscellaneous Electrical Products.....           | 113                          | 46.4                | 0.3                      | 46.1               | 20.3                | 23                         | 0.9               |
| Abrasive, Asbestos, Cement & Clay Products.....  | 125                          | 32.1                | 0.3                      | 31.8               | 14.0                | 40                         | 0.7               |
| Glass and Glass Products.....                    | 45                           | 14.8                | 0.3                      | 14.4               | 6.5                 | 18                         | 0.4               |
| Miscellaneous Non-Metallic Mineral Products..... | 210                          | 19.7                | 0.3                      | 19.3               | 8.2                 | 82                         | 1.9               |
| Petroleum Refining and Products.....             | 26                           | 115.8               | 0.4                      | 115.4              | 52.5                | 14                         | 0.3               |
| Miscellaneous Petroleum and Coal Products.....   | 15                           | 8.8                 | —                        | 8.8                | 3.8                 | 9                          | 0.1               |
| Pharmaceutical Preparations.....                 | 159                          | 15.0                | 0.1                      | 14.9               | 6.1                 | 56                         | 1.1               |
| Paints and Varnishes.....                        | 85                           | 7.2                 | 0.2                      | 7.0                | 3.0                 | 24                         | 0.5               |
| Soaps and Toilet Preparations.....               | 119                          | 12.9                | 0.1                      | 12.8               | 5.3                 | 30                         | 0.3               |
| Fertilizers and Industrial Chemicals.....        | 52                           | 28.0                | 2.0                      | 26.0               | 11.5                | 16                         | 0.5               |
| Miscellaneous Chemical Products.....             | 207                          | 28.5                | 1.0                      | 27.5               | 11.6                | 72                         | 0.8               |
| Miscellaneous Manufacturing Industries.....      | 554                          | 18.9                | 0.7                      | 18.2               | 7.1                 | 225                        | 2.0               |
| <b>Total Manufacturing.....</b>                  | <b>10,149</b>                | <b>1,536.0</b>      | <b>22.6</b>              | <b>1,513.5</b>     | <b>654.7</b>        | <b>3,745</b>               | <b>64.2</b>       |
| <b>Construction:</b>                             |                              |                     |                          |                    |                     |                            |                   |
| General Contractors—Buildings and Structures.... | 2,079                        | 62.0                | 2.7                      | 59.3               | 21.0                | 787                        | 15.7              |
| General Contractors—Roads and Bridges.....       | 207                          | 10.4                | 0.2                      | 10.2               | 3.9                 | 92                         | 1.7               |
| Other General Contractors.....                   | 72                           | 4.0                 | 0.4                      | 3.7                | 1.5                 | 45                         | 2.5               |
| Electrical Contractors.....                      | 311                          | 4.9                 | 0.1                      | 4.8                | 1.5                 | 102                        | 0.8               |
| Plumbing and Heating Contractors.....            | 608                          | 8.0                 | 0.2                      | 7.8                | 2.2                 | 220                        | 1.8               |
| Other Special Trade Contractors.....             | 632                          | 8.6                 | 0.3                      | 8.3                | 2.3                 | 233                        | 1.5               |
| <b>Total Construction.....</b>                   | <b>3,909</b>                 | <b>97.9</b>         | <b>3.8</b>               | <b>94.1</b>        | <b>32.4</b>         | <b>1,479</b>               | <b>24.1</b>       |

\*Includes Old Age Security Tax.

Money figures may not add to total due to rounding.

TABLE 2—(Cont'd)

**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes  
Co-operatives and Crown Corporations Excluded**

**1955 TAXATION YEAR**

(All money figures in millions of dollars)

| Industrial Division<br>Industrial Class                         | Companies Reporting a Profit   |                           |                                   |                          |                           | Companies<br>Reporting<br>a Loss |                         |
|---|--------------------------------|---------------------------|-----------------------------------|--------------------------|---------------------------|----------------------------------|-------------------------|
|   | Number<br>of<br>Com-<br>panies | Current<br>Year<br>Profit | Prior<br>Year<br>Loss<br>Deducted | Net<br>Taxable<br>Income | Total*<br>Tax<br>Declared | Number<br>of<br>Com-<br>panies   | Current<br>Year<br>Loss |
|   |                                | \$                        | \$                                | \$                       | \$                        |                                  | \$                      |
| <b>Transportation, Storage and<br/>Communication:</b>           |                                |                           |                                   |                          |                           |                                  |                         |
| Steam Railways.....   | 27                             | 66.0                      | 1.1                               | 65.0                     | 29.9                      | 18                               | 4.9                     |
| Urban Transportation and Taxicabs.....                          | 253                            | 8.3                       | 0.3                               | 8.0                      | 3.4                       | 175                              | 0.4                     |
| Truck Transportation.....                                       | 722                            | 13.9                      | 0.4                               | 13.5                     | 4.7                       | 310                              | 1.6                     |
| Water Transportation.....                                       | 249                            | 25.7                      | 1.3                               | 24.4                     | 10.2                      | 129                              | 3.2                     |
| Air, Bus and Other Transportation.....                          | 191                            | 24.8                      | 4.5                               | 20.3                     | 8.5                       | 109                              | 0.9                     |
| Services Incidental to Transportation.....                      | 202                            | 7.2                       | 0.2                               | 7.1                      | 2.8                       | 51                               | 0.3                     |
| Grain Elevators.....  | 35                             | 8.4                       | —                                 | 8.3                      | 3.8                       | 7                                | 0.1                     |
| Storage and Warehouse.....                                      | 85                             | 3.0                       | —                                 | 2.9                      | 1.2                       | 44                               | 0.2                     |
| Radio and Television.....                                       | 109                            | 6.5                       | 0.3                               | 6.1                      | 2.5                       | 43                               | 0.6                     |
| Telephones.....   | 108                            | 36.4                      | —                                 | 36.3                     | 16.1                      | 28                               | —                       |
| <b>Total Transportation, Storage and<br/>Communication.....</b> | <b>1,981</b>                   | <b>200.2</b>              | <b>8.2</b>                        | <b>192.0</b>             | <b>83.0</b>               | <b>914</b>                       | <b>12.1</b>             |
| <b>Public Utilities:</b>  |                                |                           |                                   |                          |                           |                                  |                         |
| Electric Light and Power.....                                   | 77                             | 45.9                      | —                                 | 45.9                     | 18.6                      | 13                               | 0.2                     |
| Gas Manufacture and Distribution.....                           | 32                             | 8.6                       | —                                 | 8.6                      | 3.9                       | 13                               | 1.6                     |
| Other Public Utilities.....                                     | 40                             | 0.5                       | —                                 | 0.5                      | 0.2                       | 26                               | 0.1                     |
| <b>Total Public Utilities.....</b>                              | <b>149</b>                     | <b>55.0</b>               | <b>—</b>                          | <b>55.0</b>              | <b>22.7</b>               | <b>52</b>                        | <b>1.9</b>              |
| <b>Wholesale Trade:</b>   |                                |                           |                                   |                          |                           |                                  |                         |
| Food Products.....  | 726                            | 17.3                      | 0.6                               | 16.7                     | 6.0                       | 226                              | 1.8                     |
| Clothing and Dry Goods.....                                     | 357                            | 4.3                       | 0.3                               | 4.1                      | 1.1                       | 165                              | 1.6                     |
| Drugs and Toilet Preparations.....                              | 143                            | 4.3                       | 0.1                               | 4.2                      | 1.6                       | 60                               | 0.6                     |
| Electrical and Farm Machinery.....                              | 398                            | 12.4                      | 0.5                               | 11.9                     | 4.4                       | 136                              | 2.0                     |
| Farm Products, n.e.c.....                                       | 144                            | 4.6                       | 0.1                               | 4.5                      | 1.7                       | 61                               | 0.6                     |
| Fuel, Gasoline and Other Petroleum Products.....                | 212                            | 18.1                      | 0.2                               | 18.0                     | 7.7                       | 59                               | 0.5                     |
| Hardware, Plumbing & Heating Equipment.....                     | 435                            | 17.8                      | 0.2                               | 17.7                     | 6.7                       | 140                              | 1.2                     |
| Lumber and Building Materials.....                              | 836                            | 23.9                      | 0.5                               | 23.4                     | 8.2                       | 222                              | 1.8                     |
| Machinery, Equipment & Supplies, n.e.c.....                     | 762                            | 34.2                      | 0.6                               | 33.5                     | 13.3                      | 289                              | 2.7                     |
| Motor Vehicles and Accessories.....                             | 362                            | 18.2                      | 0.4                               | 17.8                     | 7.2                       | 83                               | 1.3                     |
| Tobacco and Confectionery.....                                  | 186                            | 6.4                       | 0.1                               | 6.3                      | 2.5                       | 51                               | 0.3                     |
| Other Wholesale Trade.....                                      | 2,542                          | 60.6                      | 2.6                               | 58.0                     | 19.1                      | 1,035                            | 7.6                     |
| <b>Total Wholesale Trade.....</b>                               | <b>7,103</b>                   | <b>222.0</b>              | <b>5.9</b>                        | <b>216.1</b>             | <b>79.5</b>               | <b>2,527</b>                     | <b>22.1</b>             |
| <b>Retail Trade:</b>  |                                |                           |                                   |                          |                           |                                  |                         |
| Dairy Products.....   | 233                            | 7.3                       | 0.1                               | 7.2                      | 2.8                       | 67                               | 0.3                     |
| Other Food Products.....  | 438                            | 27.9                      | 0.2                               | 27.7                     | 12.1                      | 230                              | 0.9                     |
| Department and Variety Stores.....                              | 211                            | 43.1                      | 0.1                               | 43.0                     | 19.5                      | 51                               | 5.6                     |
| Other General Merchandise Stores.....                           | 293                            | 2.1                       | 0.3                               | 1.9                      | 0.4                       | 133                              | 0.6                     |
| Automobile Accessories, Tires, Gasoline and Oil...              | 375                            | 6.6                       | 0.1                               | 6.5                      | 2.2                       | 147                              | 0.4                     |
| Motor Vehicles.....   | 1,367                          | 25.3                      | 1.9                               | 23.4                     | 7.5                       | 666                              | 6.5                     |
| Footwear.....   | 173                            | 2.0                       | —                                 | 2.0                      | 0.7                       | 66                               | 0.3                     |
| Clothing and Dry Goods.....                                     | 1,047                          | 9.7                       | 0.4                               | 9.3                      | 2.6                       | 514                              | 2.3                     |
| Hardware.....   | 411                            | 3.1                       | 0.1                               | 3.0                      | 0.7                       | 196                              | 0.7                     |
| Lumber and Building Materials.....                              | 400                            | 14.3                      | 0.1                               | 14.2                     | 5.6                       | 96                               | 0.7                     |
| Furniture and House Furnishings.....                            | 803                            | 11.9                      | 0.3                               | 11.6                     | 3.7                       | 345                              | 2.2                     |

\* Includes Old Age Security Tax.

Money figures may not add to total due to rounding.



TABLE 2—(Concluded)

**Distribution of Active Taxable Companies by Industrial Divisions and Industrial Classes  
Co-operatives and Crown Corporations Excluded**

**1955 TAXATION YEAR**

(All money figures in millions of dollars)

| Industrial Division<br>Industrial Class              | Companies Reporting a Profit |                     |                          |                    |                     | Companies Reporting a Loss |                   |
|--|------------------------------|---------------------|--------------------------|--------------------|---------------------|----------------------------|-------------------|
|  | Number of Companies          | Current Year Profit | Prior Year Loss Deducted | Net Taxable Income | Total* Tax Declared | Number of Companies        | Current Year Loss |
|  |                              | \$                  | \$                       | \$                 | \$                  |                            | \$                |
| Drugs and Drug Sundries.....                         | 391                          | 3.2                 | —                        | 3.2                | 0.9                 | 95                         | 0.2               |
| Fuel and Ice.....                                    | 247                          | 3.7                 | 0.1                      | 3.7                | 1.3                 | 102                        | 0.4               |
| Jewellery.....                                       | 179                          | 3.7                 | 0.1                      | 3.6                | 1.4                 | 74                         | 0.3               |
| Other Retail Trade.....                              | 835                          | 11.4                | 0.4                      | 11.1               | 3.8                 | 372                        | 1.5               |
| <b>Total Retail Trade.....</b>                       | <b>7,403</b>                 | <b>175.3</b>        | <b>4.1</b>               | <b>171.2</b>       | <b>65.4</b>         | <b>3,154</b>               | <b>23.0</b>       |
| <b>Finance, Insurance and Real Estate:</b>           |                              |                     |                          |                    |                     |                            |                   |
| Banks and Insurance Carriers.....                    | 254                          | 112.4               | 2.1                      | 110.3              | 46.4                | 159                        | 13.9              |
| Trust and Mortgage Companies.....                    | 190                          | 16.6                | 0.1                      | 16.5               | 7.1                 | 18                         | 0.1               |
| Investment and Holding Companies.....                | 728                          | 24.0                | 0.7                      | 23.3               | 7.6                 | 470                        | 3.5               |
| Non-Resident Owned Investment Corporations....       | 230                          | 11.4                | —                        | 11.4               | 1.7                 | 6                          | —                 |
| Stock, Bond and Commodity Dealers.....               | 367                          | 27.4                | 1.7                      | 25.7               | 10.7                | 108                        | 1.5               |
| Loan Companies and Other Finance.....                | 375                          | 58.6                | 0.1                      | 58.5               | 25.6                | 69                         | 1.7               |
| Insurance Agents.....                                | 732                          | 8.5                 | 0.2                      | 8.3                | 2.6                 | 262                        | 0.8               |
| Real Estate Except Rental.....                       | 891                          | 17.8                | 0.3                      | 17.5               | 6.0                 | 322                        | 1.7               |
| Real Estate Rental Operations.....                   | 2,265                        | 30.0                | 1.8                      | 28.2               | 9.1                 | 894                        | 4.5               |
| <b>Total Finance, Insurance and Real Estate.....</b> | <b>6,032</b>                 | <b>306.6</b>        | <b>6.9</b>               | <b>299.7</b>       | <b>116.7</b>        | <b>2,308</b>               | <b>27.6</b>       |
| <b>Service:</b>                                      |                              |                     |                          |                    |                     |                            |                   |
| Community or Public Service.....                     | 155                          | 1.3                 | —                        | 1.3                | 0.4                 | 78                         | 0.3               |
| Theatres and Theatrical Services.....                | 309                          | 10.6                | 0.1                      | 10.5               | 4.0                 | 244                        | 1.9               |
| Other Recreation Services.....                       | 278                          | 4.2                 | 0.4                      | 3.8                | 1.4                 | 275                        | 1.3               |
| Advertising.....                                     | 194                          | 5.3                 | 0.1                      | 5.2                | 1.9                 | 64                         | 0.5               |
| Engineering and Scientific Services.....             | 205                          | 5.6                 | 0.1                      | 5.4                | 1.9                 | 52                         | 0.7               |
| Other Business Services.....                         | 634                          | 10.7                | 0.4                      | 10.3               | 3.5                 | 231                        | 1.5               |
| Hotels and Lodging Houses.....                       | 778                          | 14.7                | 0.4                      | 14.3               | 5.1                 | 432                        | 1.6               |
| Laundries, Dyeing, Cleaning and Pressing.....        | 313                          | 3.2                 | 0.1                      | 3.1                | 0.9                 | 176                        | 0.6               |
| Restaurants, Cafes and Taverns.....                  | 624                          | 4.9                 | 0.4                      | 4.5                | 1.2                 | 379                        | 1.5               |
| Undertaking.....                                     | 139                          | 1.9                 | —                        | 1.9                | 0.5                 | 29                         | 0.1               |
| Other Personal Services.....                         | 184                          | 2.4                 | 0.1                      | 2.4                | 0.7                 | 115                        | 0.6               |
| <b>Total Service.....</b>                            | <b>3,813</b>                 | <b>64.9</b>         | <b>2.3</b>               | <b>62.6</b>        | <b>21.4</b>         | <b>2,075</b>               | <b>10.5</b>       |
| <b>TOTAL—ALL COMPANIES.....</b>                      | <b>41,864</b>                | <b>2,901.9</b>      | <b>63.5</b>              | <b>2,838.5</b>     | <b>1,180.0</b>      | <b>17,909</b>              | <b>226.9</b>      |

\*Includes Old Age Security Tax.

Money figures may not add to total due to rounding.

**TABLE 3**  
**Provincial Distribution of Active Taxable Companies Reporting a Profit**  
**by Provinces**  
**1955 TAXATION YEAR**

(All money figures in millions of dollars)

|                           | Number<br>of<br>Companies | Current<br>Year<br>Profit | Total<br>Tax<br>Declared* | Provincial<br>Credits | Foreign and<br>Other Tax<br>Credits |
|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------|-------------------------------------|
|                           |                           | \$                        | \$                        | \$                    | \$                                  |
| Newfoundland.....         | 487                       | 30.2                      | 12.6                      | —                     | —                                   |
| Prince Edward Island..... | 166                       | 3.9                       | 1.3                       | —                     | —                                   |
| Nova Scotia.....          | 1,311                     | 37.6                      | 14.4                      | —                     | —                                   |
| New Brunswick.....        | 875                       | 33.9                      | 13.9                      | 0.3                   | —                                   |
| Quebec.....               | 10,659                    | 895.2                     | 342.1                     | 43.1                  | 4.4                                 |
| Ontario.....              | 15,148                    | 1,361.2                   | 580.4                     | 9.8                   | 4.1                                 |
| Manitoba.....             | 2,128                     | 93.5                      | 39.0                      | 0.1                   | 0.2                                 |
| Saskatchewan.....         | 1,020                     | 17.5                      | 5.8                       | —                     | —                                   |
| Alberta.....              | 3,275                     | 116.3                     | 41.2                      | 0.1                   | 0.6                                 |
| British Columbia.....     | 6,795                     | 312.6                     | 129.3                     | 0.3                   | 0.2                                 |
| Canada.....               | 41,864                    | 2,901.9                   | 1,180.0                   | 53.8                  | 9.5                                 |

**TABLE 3A**  
**Distribution of Taxable Co-operative Companies Reporting a Profit**  
**by Provinces**  
**1955 TAXATION YEAR**

(All money figures in millions of dollars)

|                           | Number<br>of<br>Companies | Current<br>Year<br>Profit | Total<br>Tax<br>Declared* | Provincial<br>Credits | Foreign and<br>Other Tax<br>Credits |
|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------|-------------------------------------|
|                           |                           | \$                        | \$                        | \$                    | \$                                  |
| Newfoundland.....         | 31                        | 0.1                       | —                         | —                     | —                                   |
| Prince Edward Island..... | 24                        | 0.1                       | —                         | —                     | —                                   |
| Nova Scotia.....          | 94                        | 0.2                       | —                         | —                     | —                                   |
| New Brunswick.....        | 53                        | 0.1                       | —                         | —                     | —                                   |
| Quebec.....               | 559                       | 2.0                       | 0.3                       | 0.1                   | —                                   |
| Ontario.....              | 222                       | 2.5                       | 0.8                       | —                     | —                                   |
| Manitoba.....             | 352                       | 1.2                       | 0.3                       | —                     | —                                   |
| Saskatchewan.....         | 354                       | 1.7                       | 0.7                       | —                     | —                                   |
| Alberta.....              | 124                       | 0.8                       | 0.3                       | —                     | —                                   |
| British Columbia.....     | 77                        | 0.4                       | 0.1                       | —                     | —                                   |
| Canada.....               | 1,890                     | 9.1                       | 2.6                       | 0.1                   | —                                   |

\* Includes Old Age Security Tax.

Money figures may not add to total due to rounding.

**TABLE 4**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|    |   | Industrial Division: AGRICULTURE |                        |                                | Industrial Division: FORESTRY |                        |                                |
|----|---|----------------------------------|------------------------|--------------------------------|-------------------------------|------------------------|--------------------------------|
|    |   | Profit<br>Com-<br>panies         | Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Profit<br>Com-<br>panies      | Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies |
| 1  | Number of Companies .....                 | 315                              | 291                    | 606                            | 408                           | 161                    | 569                            |
|    | <b>Assets</b>                             |                                  |                        |                                |                               |                        |                                |
| 2  | Cash .....                                | \$ 2.5                           | \$ 1.4                 | \$ 3.9                         | \$ 11.3                       | \$ 1.3                 | \$ 12.6                        |
| 3  | Government Securities .....               | 1.5                              | 0.3                    | 1.8                            | 2.1                           | 0.1                    | 2.2                            |
| 4  | Other Securities .....                    | 9.0                              | 12.1                   | 21.1                           | 4.3                           | 0.6                    | 4.9                            |
| 5  | Receivables .....                         | 4.1                              | 1.8                    | 5.9                            | 15.0                          | 1.8                    | 16.8                           |
| 6  | Inventories .....                         | 9.0                              | 7.1                    | 16.1                           | 26.0                          | 6.6                    | 32.6                           |
| 7  | Land .....                                | 10.3                             | 8.1                    | 18.4                           | 39.9                          | 6.1                    | 46.0                           |
| 8  | Buildings and Equipment .....             | 25.4                             | 19.3                   | 44.7                           | 59.3                          | 15.6                   | 74.9                           |
| 9  | Investment in Affiliated Companies .....  | 4.7                              | 3.1                    | 7.8                            | 19.0                          | 0.5                    | 19.5                           |
| 10 | Other Assets .....                        | 1.4                              | 1.4                    | 2.8                            | 6.1                           | 1.4                    | 7.5                            |
| 11 | Total .....                               | 68.0                             | 54.7                   | 122.7                          | 183.0                         | 34.0                   | 217.0                          |
|    | <b>Liabilities and Capital</b>            |                                  |                        |                                |                               |                        |                                |
| 12 | Bank Loans .....                          | 3.3                              | 4.8                    | 8.1                            | 5.9                           | 1.9                    | 7.8                            |
| 13 | Payables .....                            | 4.0                              | 3.6                    | 7.6                            | 13.2                          | 4.4                    | 17.6                           |
| 14 | Tax Liabilities .....                     | 0.6                              | —                      | 0.6                            | 5.1                           | 0.1                    | 5.2                            |
| 15 | Other Liabilities .....                   | 6.7                              | 14.8                   | 21.5                           | 32.2                          | 10.1                   | 42.3                           |
| 16 | Mortgage Debt .....                       | 2.0                              | 2.3                    | 4.3                            | 0.5                           | 0.2                    | 0.7                            |
| 17 | Other Funded Debt .....                   | 4.8                              | 4.6                    | 9.4                            | 4.9                           | 2.6                    | 7.5                            |
| 18 | Depreciation and Depletion Reserves ..... | 11.6                             | 5.0                    | 16.6                           | 50.4                          | 9.6                    | 60.0                           |
| 19 | Capital Stock .....                       | 20.6                             | 20.7                   | 41.3                           | 23.1                          | 2.4                    | 25.5                           |
| 20 | Surplus .....                             | 15.5                             | 4.3                    | 19.8                           | 52.3                          | 4.3                    | 56.6                           |
| 21 | Less Deficit .....                        | <b>1.0</b>                       | <b>5.6</b>             | <b>6.6</b>                     | <b>4.4</b>                    | <b>1.6</b>             | <b>6.0</b>                     |
| 22 | Total .....                               | 68.0                             | 54.7                   | 122.7                          | 183.0                         | 34.0                   | 217.0                          |
| 23 | Gross Sales or Revenue .....              | 39.2                             | 21.2                   | 60.4                           | 179.6                         | 30.5                   | 210.1                          |
| 24 | Current Year Profit or Loss .....         | 3.0                              | <b>2.8</b>             | 0.2                            | 16.3                          | <b>1.3</b>             | 15.0                           |
|    | <b>Selected Revenues and Charges</b>      |                                  |                        |                                |                               |                        |                                |
| 25 | Rents Received .....                      | 0.2                              | 0.1                    | 0.3                            | 0.1                           | —                      | 0.1                            |
| 26 | Bond Interest Received .....              | —                                | —                      | —                              | —                             | —                      | —                              |
| 27 | Mortgage Interest Received .....          | —                                | —                      | —                              | —                             | —                      | —                              |
| 28 | Foreign Dividends Received .....          | —                                | —                      | —                              | —                             | —                      | —                              |
| 29 | Canadian Dividends Received .....         | —                                | 1.0                    | 1.0                            | —                             | —                      | —                              |
| 30 | Rents Paid .....                          | 0.3                              | 0.1                    | 0.4                            | 0.3                           | —                      | 0.3                            |
| 31 | Bond Interest Paid .....                  | —                                | —                      | —                              | —                             | —                      | —                              |
| 32 | Mortgage Interest Paid .....              | 0.1                              | 0.1                    | 0.2                            | 0.1                           | —                      | 0.1                            |
| 33 | Charitable Donations .....                | —                                | —                      | —                              | —                             | —                      | —                              |
| 34 | Pension Contributions .....               | —                                | —                      | —                              | 0.1                           | —                      | 0.1                            |
| 35 | Group Insurance Contributions .....       | —                                | —                      | —                              | —                             | —                      | —                              |
| 36 | Capital Cost Allowance .....              | 1.6                              | 0.9                    | 2.5                            | 7.6                           | 3.1                    | 10.7                           |
| 37 | Depletion Charged .....                   | —                                | —                      | —                              | 1.2                           | 0.5                    | 1.7                            |
| 38 | Write-off Mine and Oil Development .....  | —                                | —                      | —                              | —                             | —                      | —                              |
| 39 | Cash Dividends Charged .....              | 0.4                              | —                      | 0.4                            | 0.3                           | 0.1                    | 0.4                            |
| 40 | Stock Dividends Charged .....             | 0.1                              | —                      | 0.1                            | —                             | —                      | —                              |
| 41 | Capital Expenditures .....                | 2.3                              | 2.4                    | 4.7                            | 11.2                          | 3.8                    | 15.0                           |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

| Industrial Division: FISHING |                        |                                | Industrial Division: MINING, QUARRYING and OIL WELLS |                        |                          |                        |                          |                        |                          |                        |    |
|------------------------------|------------------------|--------------------------------|--|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|----|
| Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Gold Mining  |                        | Other Metal<br>Mining    |                        | Coal Mining              |                        | Oil and<br>Natural Gas   |                        |    |
|                              |                        |                                | Profit<br>Com-<br>panies                             | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |    |
| 36                           | 22                     | 58                             | 27   | 110                    | 70                       | 188                    | 43                       | 25                     | 208                      | 443                    | 1  |
| \$ 0.2                       | \$ 0.2                 | \$ 0.4                         | \$ 25.4  | \$ 16.1                | \$ 101.6                 | \$ 33.8                | \$ 2.9                   | \$ 1.6                 | \$ 10.1                  | \$ 35.0                | 2  |
| —                            | —                      | —                              | 16.9   | 8.1                    | 76.3                     | 12.9                   | 3.2                      | 0.9                    | 2.4                      | 4.0                    | 3  |
| 0.1                          | 0.1                    | 0.2                            | 39.9   | 18.7                   | 70.6                     | 86.6                   | 3.3                      | 0.2                    | 12.7                     | 64.7                   | 4  |
| 0.5                          | 0.3                    | 0.8                            | 3.4  | 4.4                    | 66.8                     | 17.7                   | 9.5                      | 1.4                    | 21.1                     | 46.2                   | 5  |
| 0.3                          | 0.3                    | 0.6                            | 11.8   | 6.2                    | 126.3                    | 38.0                   | 6.6                      | 2.0                    | 6.6                      | 19.6                   | 6  |
| —                            | —                      | —                              | 46.6   | 75.3                   | 129.5                    | 73.8                   | 23.1                     | 14.0                   | 80.2                     | 284.0                  | 7  |
| 2.1                          | 2.8                    | 4.9                            | 98.9   | 62.2                   | 571.8                    | 300.5                  | 64.5                     | 35.2                   | 129.9                    | 237.7                  | 8  |
| 0.1                          | 0.6                    | 0.7                            | 20.8   | 59.5                   | 250.5                    | 203.7                  | 3.5                      | 6.4                    | 10.9                     | 183.3                  | 9  |
| 0.3                          | 0.1                    | 0.4                            | 6.3  | 33.5                   | 24.4                     | 128.4                  | 2.3                      | 2.0                    | 20.9                     | 230.5                  | 10 |
| 3.6                          | 4.4                    | 8.0                            | 270.2  | 283.9                  | 1,417.8                  | 895.3                  | 118.7                    | 63.6                   | 294.8                    | 1,105.1                | 11 |
| 0.2                          | 0.3                    | 0.5                            | 0.5  | 0.9                    | 3.6                      | 6.6                    | 3.7                      | 0.2                    | 3.3                      | 37.6                   | 12 |
| 0.5                          | 0.4                    | 0.9                            | 9.4  | 5.0                    | 67.0                     | 28.8                   | 6.8                      | 1.4                    | 16.3                     | 55.9                   | 13 |
| —                            | —                      | —                              | 3.4  | 0.2                    | 81.3                     | 0.6                    | 0.9                      | 0.1                    | 7.7                      | 0.8                    | 14 |
| 0.7                          | 0.6                    | 1.3                            | 0.4  | 8.8                    | 54.6                     | 70.5                   | 4.0                      | 5.9                    | 19.2                     | 303.2                  | 15 |
| 0.1                          | 0.3                    | 0.4                            | 0.5  | 2.3                    | —                        | —                      | 0.1                      | —                      | 0.7                      | 3.8                    | 16 |
| 0.1                          | 0.1                    | 0.2                            | 0.6  | 5.4                    | 20.4                     | 334.6                  | 8.4                      | 11.4                   | 27.6                     | 128.1                  | 17 |
| 0.9                          | 0.7                    | 1.6                            | 82.6   | 53.0                   | 388.1                    | 61.6                   | 52.2                     | 23.5                   | 64.0                     | 108.7                  | 18 |
| 0.8                          | 2.0                    | 2.8                            | 82.0   | 152.2                  | 219.2                    | 289.8                  | 30.3                     | 19.8                   | 105.9                    | 581.5                  | 19 |
| 0.5                          | 0.2                    | 0.7                            | 91.0   | 70.8                   | 584.5                    | 119.6                  | 12.7                     | 8.4                    | 55.2                     | 115.1                  | 20 |
| 0.1                          | 0.3                    | 0.4                            | 0.3  | 14.6                   | 1.0                      | 16.7                   | 0.3                      | 7.0                    | 5.0                      | 229.7                  | 21 |
| 3.6                          | 4.4                    | 8.0                            | 270.2  | 283.9                  | 1,417.8                  | 895.3                  | 118.7                    | 63.6                   | 294.8                    | 1,105.1                | 22 |
| 6.6                          | 2.6                    | 9.2                            | 96.8   | 50.5                   | 784.9                    | 143.0                  | 81.9                     | 13.7                   | 119.6                    | 222.2                  | 23 |
| 0.3                          | 0.1                    | 0.2                            | 9.3  | 2.3                    | 164.7                    | 1.2                    | 3.1                      | 0.3                    | 16.8                     | 20.5                   | 24 |
| —                            | —                      | —                              | 0.1  | —                      | 0.4                      | —                      | 0.1                      | 0.1                    | —                        | 0.3                    | 25 |
| —                            | —                      | —                              | 0.6  | 0.3                    | 0.5                      | 4.0                    | 0.1                      | —                      | 0.1                      | 0.1                    | 26 |
| —                            | —                      | —                              | —  | —                      | —                        | —                      | —                        | —                      | —                        | —                      | 27 |
| —                            | —                      | —                              | 1.2  | —                      | 0.3                      | —                      | —                        | —                      | —                        | —                      | 28 |
| —                            | —                      | —                              | 2.6  | 2.6                    | 35.1                     | 4.4                    | 0.1                      | —                      | 1.7                      | 4.4                    | 29 |
| —                            | —                      | —                              | —  | 0.1                    | 0.6                      | 0.4                    | —                        | —                      | 0.4                      | 1.6                    | 30 |
| —                            | —                      | —                              | —  | 0.3                    | 1.0                      | 8.9                    | 0.1                      | 0.1                    | 0.9                      | 3.7                    | 31 |
| —                            | —                      | —                              | —  | —                      | —                        | —                      | —                        | —                      | —                        | —                      | 32 |
| —                            | —                      | —                              | —  | —                      | 0.7                      | 0.1                    | —                        | —                      | —                        | —                      | 33 |
| —                            | —                      | —                              | 0.2  | 0.1                    | 5.7                      | —                      | 0.9                      | 0.1                    | 0.1                      | 0.2                    | 34 |
| —                            | —                      | —                              | 0.2  | —                      | 0.1                      | 0.1                    | —                        | —                      | 0.1                      | —                      | 35 |
| 0.1                          | 0.2                    | 0.3                            | 4.8  | 1.7                    | 55.5                     | 23.0                   | 2.6                      | 1.1                    | 9.8                      | 15.5                   | 36 |
| —                            | —                      | —                              | 10.4   | 4.6                    | 62.6                     | 0.3                    | 0.8                      | 0.2                    | 3.3                      | 10.5                   | 37 |
| —                            | —                      | —                              | 1.0  | 1.2                    | 2.6                      | 68.9                   | 0.4                      | —                      | 2.3                      | 34.8                   | 38 |
| 0.1                          | —                      | 0.1                            | 16.1   | 3.9                    | 131.5                    | 7.1                    | 1.0                      | 0.1                    | 3.3                      | 2.6                    | 39 |
| —                            | —                      | —                              | —  | —                      | —                        | —                      | —                        | —                      | —                        | —                      | 40 |
| 0.2                          | 0.5                    | 0.7                            | 4.3  | 8.3                    | 35.0                     | 117.4                  | 2.8                      | 0.7                    | 42.6                     | 192.2                  | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1955 TAXATION YEAR — CANADA**  
(All money figures in millions of dollars)

|                                      |  | <b>Industrial Division: MINING, QUARRYING AND OIL WELLS—(Continued)</b> |                       |                         |                       |                            |                       |                                    |                       |
|--------------------------------------|--|---|-----------------------|-------------------------|-----------------------|----------------------------|-----------------------|------------------------------------|-----------------------|
|                                      |  | <b>Non-Metal Mining</b>   |                       | <b>Quarries</b>         |                       | <b>Mining Unclassified</b> |                       | <b>Mineral and Oil Prospecting</b> |                       |
|                                      |  | <b>Profit Companies</b>   | <b>Loss Companies</b> | <b>Profit Companies</b> | <b>Loss Companies</b> | <b>Profit Companies</b>    | <b>Loss Companies</b> | <b>Profit Companies</b>            | <b>Loss Companies</b> |
| 1                                    | Number of Companies.....                 | 32  | 26                    | 128                     | 38                    | (a)                        | 196                   | 34                                 | 47                    |
| <b>Assets</b>                        |  |   |                       |                         |                       |                            |                       |                                    |                       |
| 2                                    | Cash.....                                | \$ 12.7   | \$ 5.8                | \$ 2.6                  | \$ 0.3                | \$ —                       | \$ 22.6               | \$ 0.9                             | \$ 7.4                |
| 3                                    | Government Securities.....               | 7.8   | —                     | 0.2                     | —                     | —                          | 1.6                   | —                                  | 3.6                   |
| 4                                    | Other Securities.....                    | 8.4   | 0.8                   | 1.0                     | 0.3                   | —                          | 23.6                  | 0.4                                | 6.6                   |
| 5                                    | Receivables.....                         | 8.6   | 1.0                   | 6.5                     | 0.6                   | —                          | 5.0                   | 3.0                                | 4.9                   |
| 6                                    | Inventories.....                         | 13.2  | 1.4                   | 2.0                     | 0.3                   | —                          | 1.5                   | 0.1                                | 2.9                   |
| 7                                    | Land.....                                | 36.8  | 4.2                   | 3.4                     | 0.5                   | —                          | 107.9                 | —                                  | 21.6                  |
| 8                                    | Buildings and Equipment.....             | 87.6  | 14.9                  | 29.6                    | 4.8                   | —                          | 16.8                  | 6.1                                | 17.5                  |
| 9                                    | Investment in Affiliated Companies.....  | 34.2  | 1.4                   | 2.8                     | 0.2                   | —                          | 10.2                  | 0.2                                | 10.8                  |
| 10                                   | Other Assets.....                        | 4.2   | 7.7                   | 1.2                     | 0.4                   | —                          | 56.8                  | 0.3                                | 64.2                  |
| 11                                   | Total.....                               | 213.4   | 37.3                  | 49.3                    | 7.5                   | —                          | 246.2                 | 11.1                               | 139.4                 |
| <b>Liabilities and Capital</b>       |  |   |                       |                         |                       |                            |                       |                                    |                       |
| 12                                   | Bank Loans.....                          | 0.6   | 0.2                   | 2.6                     | 0.6                   | —                          | 0.8                   | 0.1                                | 0.7                   |
| 13                                   | Payables.....                            | 6.6   | 1.4                   | 4.6                     | 0.8                   | —                          | 5.2                   | 1.0                                | 4.2                   |
| 14                                   | Tax Liabilities.....                     | 8.0   | 0.1                   | 1.5                     | —                     | —                          | —                     | 0.3                                | —                     |
| 15                                   | Other Liabilities.....                   | 12.5  | 10.8                  | 3.1                     | 0.8                   | —                          | 10.5                  | 1.6                                | 79.4                  |
| 16                                   | Mortgage Debt.....                       | 0.6   | 0.1                   | 0.6                     | —                     | —                          | —                     | 0.2                                | 0.1                   |
| 17                                   | Other Funded Debt.....                   | 1.7   | 2.5                   | 2.4                     | 0.1                   | —                          | 10.9                  | —                                  | 7.6                   |
| 18                                   | Depreciation and Depletion Reserves..... | 72.6  | 2.9                   | 17.7                    | 2.3                   | —                          | 0.8                   | 3.1                                | 5.2                   |
| 19                                   | Capital Stock.....                       | 26.5  | 14.3                  | 6.8                     | 1.8                   | —                          | 201.4                 | 1.8                                | 63.4                  |
| 20                                   | Surplus.....                             | 85.3  | 5.1                   | 10.4                    | 1.4                   | —                          | 27.4                  | 3.1                                | 10.0                  |
| 21                                   | Less Deficit.....                        | <b>0.9</b>  | <b>0.1</b>            | <b>0.4</b>              | <b>0.4</b>            | —                          | <b>10.9</b>           | —                                  | <b>31.1</b>           |
| 22                                   | Total.....                               | 213.4   | 37.3                  | 49.3                    | 7.5                   | —                          | 246.2                 | 11.1                               | 139.4                 |
| 23                                   | Gross Sales or Revenue.....              | 125.6   | 3.9                   | 42.9                    | 4.2                   | —                          | 5.3                   | 14.6                               | 22.3                  |
| 24                                   | Current Year Profit or Loss.....         | 22.0  | <b>0.1</b>            | 5.6                     | <b>0.2</b>            | —                          | <b>0.1</b>            | 1.4                                | <b>0.5</b>            |
| <b>Selected Revenues and Charges</b> |  |   |                       |                         |                       |                            |                       |                                    |                       |
| 25                                   | Rents Received.....                      | 0.1   | —                     | —                       | —                     | —                          | —                     | —                                  | —                     |
| 26                                   | Bond Interest Received.....              | 0.2   | —                     | —                       | —                     | —                          | —                     | —                                  | 0.1                   |
| 27                                   | Mortgage Interest Received.....          | —   | —                     | —                       | —                     | —                          | —                     | —                                  | —                     |
| 28                                   | Foreign Dividends Received.....          | —   | —                     | —                       | —                     | —                          | —                     | —                                  | —                     |
| 29                                   | Canadian Dividends Received.....         | 0.1   | —                     | 0.2                     | 0.2                   | —                          | 0.1                   | —                                  | 0.4                   |
| 30                                   | Rents Paid.....                          | 0.2   | —                     | 0.1                     | —                     | —                          | 0.1                   | 0.1                                | 0.6                   |
| 31                                   | Bond Interest Paid.....                  | 0.1   | —                     | —                       | —                     | —                          | 0.1                   | —                                  | —                     |
| 32                                   | Mortgage Interest Paid.....              | —   | —                     | —                       | —                     | —                          | —                     | —                                  | —                     |
| 33                                   | Charitable Donations.....                | 0.2   | —                     | —                       | —                     | —                          | —                     | —                                  | —                     |
| 34                                   | Pension Contributions.....               | 0.9   | —                     | —                       | —                     | —                          | —                     | —                                  | —                     |
| 35                                   | Group Insurance Contributions.....       | 0.1   | —                     | —                       | —                     | —                          | —                     | —                                  | —                     |
| 36                                   | Capital Cost Allowance.....              | 13.0  | 0.2                   | 3.4                     | 0.5                   | —                          | 0.2                   | 0.9                                | 1.5                   |
| 37                                   | Depletion Charged.....                   | 10.0  | —                     | 0.2                     | —                     | —                          | —                     | —                                  | —                     |
| 38                                   | Write-off Mine and Oil Development.....  | 0.2   | 0.2                   | —                       | —                     | —                          | 0.7                   | —                                  | 13.2                  |
| 39                                   | Cash Dividends Charged.....              | 34.4  | —                     | 0.4                     | 0.2                   | —                          | —                     | 0.1                                | —                     |
| 40                                   | Stock Dividends Charged.....             | —   | —                     | 0.1                     | —                     | —                          | —                     | —                                  | —                     |
| 41                                   | Capital Expenditures.....                | 13.8  | 5.5                   | 5.1                     | 0.9                   | —                          | 20.9                  | 1.3                                | 17.7                  |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

(a) Grouped elsewhere to conceal identity.

TABLE 4 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

| Industrial Division:<br>MINING, Etc.—(Concl'd.) |                                 |                                | Industrial Division: MANUFACTURING |                        |                          |                        |                          |                        |  |                        |    |
|---|---------------------------------|--------------------------------|------------------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|--|------------------------|----|
| Total<br>Profit<br>Com-<br>panies               | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies | Slaughtering and<br>Meat Packing   |                        | Dairy Products           |                        | Canned and<br>Cured Fish |                        | Canned and<br>Preserved Fruits<br>and Vegetables |                        |    |
|   |                                 |                                | Profit<br>Com-<br>panies           | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                         | Loss<br>Com-<br>panies |    |
| 542   | 1,073                           | 1,615                          | 126                                | 36                     | 149                      | 51                     | 87                       | 37                     | 120  | 23                     | 1  |
| \$ 156.1  | \$ 122.6                        | \$ 278.7                       | \$ 6.9                             | \$ 0.3                 | \$ 8.2                   | \$ 1.1                 | \$ 2.8                   | \$ 0.5                 | \$ 5.7   | \$ 0.1                 | 2  |
| 106.8   | 31.1                            | 137.9                          | 0.4                                | 0.1                    | 2.4                      | —                      | 0.2                      | —                      | 3.5  | 0.1                    | 3  |
| 136.3   | 201.5                           | 337.8                          | 1.8                                | 0.1                    | 2.0                      | —                      | 5.3                      | 0.1                    | 5.5  | —                      | 4  |
| 118.9   | 81.3                            | 200.2                          | 36.1                               | 2.0                    | 9.5                      | 1.4                    | 11.0                     | 1.4                    | 13.2   | 0.5                    | 5  |
| 166.5   | 71.9                            | 238.4                          | 66.4                               | 2.0                    | 28.6                     | 3.8                    | 23.6                     | 3.1                    | 52.9   | 3.3                    | 6  |
| 319.6   | 581.4                           | 901.0                          | 2.3                                | 0.1                    | 2.1                      | 0.2                    | 1.2                      | 0.1                    | 1.3  | 0.1                    | 7  |
| 988.6   | 689.7                           | 1,678.3                        | 122.6                              | 5.6                    | 68.5                     | 6.8                    | 52.6                     | 15.9                   | 65.9   | 3.1                    | 8  |
| 322.9   | 475.4                           | 798.3                          | 10.8                               | —                      | 2.8                      | 0.4                    | 11.4                     | 0.3                    | 6.4  | —                      | 9  |
| 59.7  | 523.5                           | 583.2                          | 5.8                                | 0.3                    | 2.5                      | 0.2                    | 2.9                      | 0.7                    | 6.3  | 0.6                    | 10 |
| 2,375.4   | 2,778.3                         | 5,153.7                        | 253.0                              | 10.6                   | 126.5                    | 13.9                   | 110.9                    | 22.1                   | 160.9  | 7.9                    | 11 |
| 14.3  | 47.6                            | 62.0                           | 21.2                               | 1.3                    | 2.4                      | 1.2                    | 7.9                      | 3.9                    | 14.9   | 1.9                    | 12 |
| 111.8   | 102.6                           | 214.4                          | 26.0                               | 1.2                    | 11.1                     | 1.3                    | 6.3                      | 2.1                    | 9.1  | 1.4                    | 13 |
| 103.1   | 1.7                             | 104.8                          | 7.0                                | —                      | 3.0                      | 0.1                    | 2.3                      | 0.1                    | 3.3  | —                      | 14 |
| 95.3  | 489.9                           | 585.2                          | 5.6                                | 0.7                    | 14.4                     | 3.5                    | 6.8                      | 1.8                    | 6.1  | 1.4                    | 15 |
| 2.7   | 6.2                             | 8.9                            | 1.2                                | 0.2                    | 1.2                      | 0.1                    | 0.9                      | 2.0                    | 1.4  | 0.3                    | 16 |
| 61.1  | 500.6                           | 561.7                          | 8.2                                | 0.3                    | 6.1                      | —                      | 11.9                     | 4.3                    | 11.3   | 0.4                    | 17 |
| 680.3   | 257.9                           | 938.2                          | 74.9                               | 2.4                    | 32.8                     | 3.7                    | 32.4                     | 4.4                    | 38.6   | 1.3                    | 18 |
| 472.4   | 1,324.3                         | 1,796.7                        | 28.2                               | 2.6                    | 16.4                     | 2.8                    | 16.9                     | 4.6                    | 29.3   | 1.4                    | 19 |
| 842.3   | 357.7                           | 1,200.0                        | 81.0                               | 2.3                    | 39.3                     | 1.4                    | 27.8                     | 0.7                    | 47.3   | 0.2                    | 20 |
| 7.8   | 310.4                           | 318.2                          | 0.2                                | 0.4                    | 0.3                      | 0.2                    | 2.3                      | 1.8                    | 0.4  | 0.4                    | 21 |
| 2,375.4   | 2,778.3                         | 5,153.7                        | 253.0                              | 10.6                   | 126.5                    | 13.9                   | 110.9                    | 22.1                   | 160.9  | 7.9                    | 22 |
| 1,266.3   | 465.1                           | 1,731.3                        | 898.8                              | 43.5                   | 237.3                    | 31.2                   | 140.5                    | 15.8                   | 168.7  | 6.8                    | 23 |
| 223.0   | 25.4                            | 197.6                          | 18.0                               | 0.7                    | 11.3                     | 0.4                    | 7.2                      | 0.9                    | 10.9   | 0.2                    | 24 |
| 0.7   | 0.4                             | 1.1                            | 0.1                                | —                      | 0.1                      | —                      | 0.1                      | —                      | —  | —                      | 25 |
| 1.5   | 4.5                             | 6.0                            | —                                  | —                      | 0.1                      | —                      | —                        | —                      | —  | —                      | 26 |
| —   | —                               | —                              | —                                  | —                      | —                        | —                      | —                        | —                      | —  | —                      | 27 |
| 1.5   | —                               | 1.5                            | —                                  | —                      | —                        | —                      | —                        | —                      | —  | —                      | 28 |
| 39.7  | 12.0                            | 51.7                           | 1.2                                | —                      | 0.3                      | —                      | 0.4                      | —                      | 0.1  | —                      | 29 |
| 1.5   | 2.8                             | 4.3                            | 0.3                                | 0.1                    | 0.4                      | 0.1                    | 0.2                      | —                      | 0.3  | —                      | 30 |
| 2.1   | 13.1                            | 15.2                           | 0.2                                | —                      | 0.3                      | —                      | 0.4                      | —                      | 0.1  | —                      | 31 |
| —   | —                               | —                              | 0.1                                | —                      | —                        | —                      | —                        | —                      | —  | —                      | 32 |
| 1.0   | 0.1                             | 1.1                            | 0.1                                | —                      | 0.1                      | —                      | 0.1                      | —                      | 0.1  | —                      | 33 |
| 7.9   | 0.4                             | 8.3                            | 2.2                                | —                      | 0.7                      | 0.1                    | 0.1                      | —                      | 0.5  | —                      | 34 |
| 0.5   | 0.2                             | 0.7                            | 0.2                                | —                      | 0.1                      | —                      | —                        | —                      | —  | —                      | 35 |
| 90.0  | 43.7                            | 133.7                          | 7.0                                | 0.1                    | 5.6                      | 0.5                    | 3.1                      | 0.9                    | 3.5  | 0.2                    | 36 |
| 87.4  | 15.6                            | 103.0                          | —                                  | —                      | —                        | —                      | —                        | —                      | —  | —                      | 37 |
| 6.5   | 119.0                           | 125.5                          | —                                  | —                      | —                        | —                      | —                        | —                      | —  | —                      | 38 |
| 186.8   | 14.0                            | 200.8                          | 6.2                                | —                      | 2.8                      | —                      | 1.1                      | —                      | 1.2  | —                      | 39 |
| 0.1   | —                               | 0.1                            | 0.1                                | —                      | —                        | —                      | —                        | —                      | —  | —                      | 40 |
| 104.9   | 363.6                           | 468.5                          | 8.3                                | 0.7                    | 9.4                      | 0.4                    | 4.7                      | 2.2                    | 5.1  | 0.4                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|                                      |  | Industrial Division: MANUFACTURING—(Continued) |                |                  |                |                      |                |                     |                |
|--------------------------------------|--|--|----------------|------------------|----------------|----------------------|----------------|---------------------|----------------|
|                                      |  | Grain Mill Products                            |                | Bakery Products  |                | Carbonated Beverages |                | Alcoholic Beverages |                |
|                                      |  | Profit Companies                               | Loss Companies | Profit Companies | Loss Companies | Profit Companies     | Loss Companies | Profit Companies    | Loss Companies |
| 1                                    | Number of Companies.....                 | 120  | 35             | 195              | 91             | 173                  | 53             | 85                  | 7              |
| <b>Assets</b>                        |  |  |                |                  |                |                      |                |                     |                |
| 2                                    | Cash.....                                | \$ 5.7   | \$ 0.5         | \$ 7.3           | \$ 0.6         | \$ 6.2               | \$ 0.2         | \$ 23.3             | \$ 0.2         |
| 3                                    | Government Securities.....               | 0.3  | 0.2            | 0.2              | 0.4            | 0.8                  | —              | 5.7                 | —              |
| 4                                    | Other Securities.....                    | 8.5  | 0.2            | 2.6              | 0.2            | 5.6                  | —              | 20.9                | 0.2            |
| 5                                    | Receivables.....                         | 47.4   | 1.7            | 10.9             | 2.3            | 6.6                  | 0.3            | 29.2                | 0.7            |
| 6                                    | Inventories.....                         | 63.9   | 3.3            | 14.1             | 2.2            | 10.5                 | 1.0            | 145.4               | 3.0            |
| 7                                    | Land.....                                | 6.1  | 0.4            | 3.3              | 0.5            | 2.7                  | 0.1            | 9.0                 | 0.6            |
| 8                                    | Buildings and Equipment.....             | 92.8   | 7.1            | 107.3            | 15.9           | 47.6                 | 3.8            | 244.3               | 14.0           |
| 9                                    | Investment in Affiliated Companies.....  | 27.8   | 0.3            | 49.5             | 0.1            | 9.4                  | 0.9            | 79.6                | 0.5            |
| 10                                   | Other Assets.....                        | 3.7  | 0.4            | 4.6              | 1.0            | 4.6                  | 1.1            | 13.1                | 0.2            |
| 11                                   | Total.....                               | 256.2  | 14.0           | 199.7            | 23.1           | 94.0                 | 7.5            | 570.5               | 19.4           |
| <b>Liabilities and Capital</b>       |  |  |                |                  |                |                      |                |                     |                |
| 12                                   | Bank Loans.....                          | 38.2   | 1.2            | 7.7              | 1.2            | 1.7                  | 0.7            | 9.0                 | —              |
| 13                                   | Payables.....                            | 17.0   | 0.8            | 14.9             | 2.9            | 6.1                  | 1.1            | 18.3                | 0.6            |
| 14                                   | Tax Liabilities.....                     | 3.2  | —              | 3.4              | —              | 4.9                  | 0.1            | 27.8                | 0.4            |
| 15                                   | Other Liabilities.....                   | 14.5   | 3.8            | 11.4             | 1.1            | 7.7                  | 0.8            | 108.3               | 14.2           |
| 16                                   | Mortgage Debt.....                       | 1.3  | 0.2            | 1.9              | 0.6            | 1.2                  | 0.3            | 0.4                 | 0.8            |
| 17                                   | Other Funded Debt.....                   | 19.9   | 0.1            | 16.9             | 1.2            | 1.2                  | 0.4            | 25.8                | —              |
| 18                                   | Depreciation and Depletion Reserves..... | 52.9   | 2.9            | 50.4             | 9.0            | 20.6                 | 1.4            | 117.0               | 1.2            |
| 19                                   | Capital Stock.....                       | 52.2   | 3.3            | 44.8             | 3.3            | 14.3                 | 2.0            | 86.6                | 0.4            |
| 20                                   | Surplus.....                             | 57.0   | 2.8            | 49.4             | 4.3            | 37.0                 | 1.4            | 177.7               | 2.2            |
| 21                                   | Less <i>Deficit</i> .....                | <b>0.2</b>                                     | <b>1.1</b>     | <b>0.9</b>       | <b>0.5</b>     | <b>0.6</b>           | <b>0.6</b>     | <b>0.2</b>          | <b>0.5</b>     |
| 22                                   | Total.....                               | 256.2  | 14.0           | 199.7            | 23.1           | 94.0                 | 7.5            | 570.5               | 19.4           |
| 23                                   | Gross Sales or Revenue.....              | 533.3  | 21.1           | 254.6            | 44.3           | 96.6                 | 6.1            | 450.7               | 15.7           |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 12.5   | <b>0.6</b>     | 11.5             | <b>0.7</b>     | 16.3                 | <b>0.3</b>     | 81.6                | <b>0.4</b>     |
| <b>Selected Revenues and Charges</b> |  |  |                |                  |                |                      |                |                     |                |
| 25                                   | Rents Received.....                      | 0.3  | —              | 0.2              | —              | 0.2                  | —              | 0.5                 | —              |
| 26                                   | Bond Interest Received.....              | —  | —              | —                | —              | —                    | —              | 0.2                 | —              |
| 27                                   | Mortgage Interest Received.....          | —  | —              | —                | —              | —                    | —              | —                   | —              |
| 28                                   | Foreign Dividends Received.....          | —  | —              | —                | —              | —                    | —              | —                   | —              |
| 29                                   | Canadian Dividends Received.....         | 1.7  | —              | 0.7              | —              | 0.1                  | —              | 4.4                 | —              |
| 30                                   | Rents Paid.....                          | 0.6  | —              | 1.9              | 0.8            | 0.5                  | 0.1            | 0.6                 | —              |
| 31                                   | Bond Interest Paid.....                  | 0.8  | —              | 0.6              | 0.1            | —                    | —              | 0.9                 | —              |
| 32                                   | Mortgage Interest Paid.....              | —  | —              | 0.1              | —              | —                    | —              | 0.1                 | —              |
| 33                                   | Charitable Donations.....                | 0.1  | —              | 0.2              | —              | 0.1                  | —              | 1.5                 | —              |
| 34                                   | Pension Contributions.....               | 1.1  | —              | 1.2              | 0.1            | 0.5                  | —              | 2.7                 | —              |
| 35                                   | Group Insurance Contributions.....       | 0.1  | —              | 0.3              | 0.1            | 0.1                  | —              | 0.4                 | —              |
| 36                                   | Capital Cost Allowance.....              | 5.8  | 0.3            | 9.2              | 0.6            | 2.9                  | 0.2            | 14.0                | 1.2            |
| 37                                   | Depletion Charged.....                   | —  | —              | —                | —              | —                    | —              | —                   | —              |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —              | —                | —              | —                    | —              | —                   | —              |
| 39                                   | Cash Dividends Charged.....              | 6.9  | —              | 2.3              | 0.1            | 3.2                  | —              | 20.8                | —              |
| 40                                   | Stock Dividends Charged.....             | —  | —              | —                | —              | —                    | —              | 0.8                 | —              |
| 41                                   | Capital Expenditures.....                | 5.8  | 0.6            | 12.7             | 1.1            | 4.7                  | 0.4            | 23.4                | 7.0            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                     |                |                   |                |  |                |                                   |                |                  |                |    |
|--|----------------|---------------------|----------------|-------------------|----------------|--|----------------|-----------------------------------|----------------|------------------|----------------|----|
| Confectionery                                  |                | Miscellaneous Foods |                | Group 1-Sub-Total |                | Tobacco and Tobacco Products Group 2-Sub-Total |                | Rubber Products Group 3-Sub-Total |                | Boots and Shoes  |                |    |
| Profit Companies                               | Loss Companies | Profit Companies    | Loss Companies | Profit Companies  | Loss Companies | Profit Companies                               | Loss Companies | Profit Companies                  | Loss Companies | Profit Companies | Loss Companies |    |
| 52   | 34             | 133                 | 41             | 1,240             | 408            | 18   | 5              | 43                                | 13             | 148              | 60             | 1  |
| \$ 2.2   | \$ 0.1         | \$ 20.6             | \$ 0.1         | \$ 88.8           | \$ 3.5         | \$ 10.5  | \$ —           | \$ 5.3                            | \$ 0.3         | \$ 4.3           | \$ 0.2         | 2  |
| 0.7  | 0.1            | 11.6                | —              | 25.9              | 0.9            | 0.8  | —              | 0.3                               | —              | 1.0              | 0.1            | 3  |
| 1.9  | 0.1            | 12.0                | 0.1            | 66.0              | 1.0            | 2.1  | —              | 1.1                               | 0.3            | 1.4              | 0.2            | 4  |
| 8.5  | 3.6            | 27.9                | 1.0            | 200.2             | 14.9           | 19.0   | —              | 41.8                              | 4.4            | 19.9             | 2.9            | 5  |
| 12.7   | 7.0            | 60.5                | 2.0            | 478.6             | 30.8           | 65.4   | —              | 75.0                              | 10.3           | 24.8             | 5.4            | 6  |
| 1.0  | 0.3            | 4.5                 | 0.4            | 33.3              | 2.6            | 0.8  | —              | 2.7                               | 0.3            | 0.8              | 0.1            | 7  |
| 31.3   | 9.1            | 132.5               | 6.4            | 965.7             | 87.7           | 34.4   | 0.3            | 118.2                             | 23.8           | 21.1             | 6.2            | 8  |
| 8.9  | —              | 25.4                | 0.1            | 231.9             | 2.7            | 84.3   | —              | 10.6                              | —              | 4.2              | 0.2            | 9  |
| 2.2  | 0.6            | 3.6                 | 0.6            | 49.2              | 5.7            | 40.0   | —              | 2.6                               | 1.2            | 2.0              | 0.7            | 10 |
| 69.2   | 20.7           | 298.5               | 10.7           | 2,139.5           | 149.9          | 257.4  | 0.5            | 257.6                             | 40.7           | 79.4             | 16.0           | 11 |
| 4.3  | 3.7            | 6.6                 | 0.8            | 113.8             | 16.0           | 21.9   | —              | 4.0                               | 7.0            | 9.3              | 3.6            | 12 |
| 4.0  | 1.8            | 17.1                | 1.1            | 129.8             | 14.3           | 20.4   | 0.2            | 25.6                              | 3.2            | 11.9             | 2.0            | 13 |
| 1.7  | —              | 7.4                 | —              | 63.9              | 0.7            | 21.3   | —              | 10.6                              | 0.3            | 1.5              | 0.1            | 14 |
| 2.8  | 3.4            | 9.7                 | 5.4            | 187.3             | 36.1           | 15.1   | 0.1            | 33.4                              | 7.5            | 4.6              | 1.5            | 15 |
| 0.4  | 0.1            | 3.3                 | 0.1            | 13.2              | 4.7            | 0.2  | —              | 2.4                               | 3.1            | 1.7              | 0.4            | 16 |
| 0.3  | 2.4            | 14.7                | 1.1            | 116.3             | 10.2           | 21.6   | —              | 5.2                               | 0.5            | 4.6              | 1.0            | 17 |
| 15.5   | 4.0            | 61.8                | 0.8            | 496.9             | 31.1           | 24.1   | 0.1            | 77.4                              | 7.1            | 12.1             | 2.9            | 18 |
| 10.2   | 3.9            | 61.2                | 2.0            | 360.1             | 26.2           | 71.1   | 0.2            | 37.8                              | 10.2           | 12.1             | 3.8            | 19 |
| 30.1   | 2.0            | 117.1               | 0.4            | 663.7             | 17.8           | 61.6   | —              | 61.5                              | 2.8            | 21.9             | 2.0            | 20 |
| 0.1  | 0.7            | 0.4                 | 1.1            | 5.5               | 7.2            | —  | 0.2            | 0.1                               | 0.9            | 0.3              | 1.4            | 21 |
| 69.2   | 20.7           | 298.5               | 10.7           | 2,139.5           | 149.9          | 257.4  | 0.5            | 257.6                             | 40.7           | 79.4             | 16.0           | 22 |
| 80.8   | 19.5           | 366.4               | 10.8           | 3,227.7           | 215.0          | 193.1  | 0.2            | 299.5                             | 32.0           | 125.5            | 19.3           | 23 |
| 5.0  | 1.2            | 28.8                | 1.3            | 203.2             | 6.8            | 29.7   | —              | 28.1                              | 1.0            | 4.9              | 1.0            | 24 |
| 0.1  | —              | 0.1                 | —              | 1.7               | 0.1            | —  | —              | 0.1                               | —              | 0.4              | —              | 25 |
| —  | —              | 0.2                 | —              | 0.6               | —              | —  | —              | —                                 | —              | —                | —              | 26 |
| —  | —              | —                   | —              | 0.1               | —              | —  | —              | —                                 | —              | —                | —              | 27 |
| —  | —              | —                   | —              | 0.1               | —              | —  | —              | —                                 | —              | —                | —              | 28 |
| 0.3  | —              | 4.4                 | —              | 13.5              | —              | 2.3  | —              | —                                 | —              | —                | —              | 29 |
| 0.6  | 0.2            | 0.8                 | 0.1            | 6.2               | 1.4            | 0.2  | —              | 1.4                               | 0.1            | 1.0              | 0.2            | 30 |
| —  | —              | 0.7                 | —              | 4.5               | 0.1            | 0.7  | —              | 0.3                               | 0.1            | 0.2              | —              | 31 |
| —  | —              | —                   | —              | 0.4               | 0.1            | —  | —              | —                                 | —              | —                | —              | 32 |
| 0.1  | —              | 0.4                 | —              | 2.6               | —              | 1.7  | —              | 0.2                               | —              | 0.1              | —              | 33 |
| 0.3  | 0.1            | 0.8                 | —              | 9.7               | 0.4            | 0.6  | —              | 0.4                               | —              | 0.1              | —              | 34 |
| 0.1  | —              | 0.1                 | —              | 1.4               | 0.2            | 0.2  | —              | 0.2                               | —              | 0.2              | 0.1            | 35 |
| 2.3  | 0.5            | 6.8                 | 0.1            | 60.1              | 4.8            | 2.2  | —              | 8.4                               | 1.3            | 1.1              | 0.2            | 36 |
| —  | —              | —                   | —              | —                 | —              | —  | —              | —                                 | —              | —                | —              | 37 |
| —  | —              | —                   | —              | —                 | —              | —  | —              | —                                 | —              | —                | —              | 38 |
| 1.6  | —              | 8.7                 | —              | 54.7              | 0.2            | 7.5  | —              | 5.0                               | —              | 0.3              | —              | 39 |
| —  | —              | 5.2                 | —              | 6.1               | —              | —  | —              | —                                 | —              | —                | —              | 40 |
| 2.7  | 2.1            | 7.4                 | 2.8            | 84.1              | 17.7           | 4.0  | —              | 11.6                              | 7.1            | 1.3              | 0.3            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|    |   | Industrial Division: MANUFACTURING—(Continued) |                |                   |                |                  |                |                  |                |
|----|---|--|----------------|-------------------|----------------|------------------|----------------|------------------|----------------|
|    |   | Other Leather Products                         |                | Group 4-Sub-Total |                | Cotton Goods     |                | Woollen Goods    |                |
|    |   | Profit Companies                               | Loss Companies | Profit Companies  | Loss Companies | Profit Companies | Loss Companies | Profit Companies | Loss Companies |
| 1  | Number of Companies .....                 | 143  | 65             | 291               | 125            | 46               | 13             | 52               | 27             |
|    | <b>Assets</b>                             |  |                |                   |                |                  |                |                  |                |
| 2  | Cash .....                                | \$ 2.2   | \$ 0.6         | \$ 6.5            | \$ 0.8         | \$ 2.9           | \$ 0.5         | \$ 1.9           | \$ 0.1         |
| 3  | Government Securities .....               | 0.7  | —              | 1.6               | 0.2            | 10.6             | —              | 0.6              | —              |
| 4  | Other Securities .....                    | 2.5  | 0.1            | 3.9               | 0.3            | 4.9              | —              | 1.4              | 0.6            |
| 5  | Receivables .....                         | 11.9   | 1.3            | 31.8              | 4.2            | 21.5             | 2.6            | 6.4              | 3.5            |
| 6  | Inventories .....                         | 19.5   | 2.8            | 44.3              | 8.2            | 48.4             | 7.7            | 18.0             | 9.0            |
| 7  | Land .....                                | 0.5  | 0.2            | 1.3               | 0.3            | 2.3              | 0.4            | 0.6              | 0.3            |
| 8  | Buildings and Equipment .....             | 21.4   | 6.7            | 42.5              | 12.9           | 124.6            | 20.1           | 35.3             | 18.4           |
| 9  | Investment in Affiliated Companies .....  | 3.9  | 0.1            | 8.2               | 0.3            | 17.5             | 5.5            | 2.1              | 5.6            |
| 10 | Other Assets .....                        | 1.3  | 0.3            | 3.3               | 1.0            | 2.1              | 0.3            | 1.0              | 0.6            |
| 11 | Total .....                               | 63.9   | 12.1           | 143.4             | 28.1           | 234.9            | 37.1           | 67.3             | 38.1           |
|    | <b>Liabilities and Capital</b>            |  |                |                   |                |                  |                |                  |                |
| 12 | Bank Loans .....                          | 6.2  | 1.2            | 15.5              | 4.9            | 6.2              | 0.1            | 6.9              | 6.7            |
| 13 | Payables .....                            | 5.5  | 1.2            | 17.4              | 3.2            | 9.9              | 1.4            | 4.8              | 3.3            |
| 14 | Tax Liabilities .....                     | 1.3  | 0.1            | 2.9               | 0.2            | 2.7              | —              | 1.2              | —              |
| 15 | Other Liabilities .....                   | 2.9  | 1.1            | 7.5               | 2.6            | 8.4              | 0.4            | 4.3              | 6.7            |
| 16 | Mortgage Debt .....                       | 0.4  | 0.2            | 2.1               | 0.6            | 0.1              | —              | 1.6              | 0.5            |
| 17 | Other Funded Debt .....                   | 2.1  | 1.5            | 6.7               | 2.5            | 17.7             | 5.0            | 1.2              | 1.5            |
| 18 | Depreciation and Depletion Reserves ..... | 13.2   | 3.6            | 25.3              | 6.5            | 88.8             | 12.9           | 23.3             | 9.5            |
| 19 | Capital Stock .....                       | 13.7   | 5.0            | 25.7              | 8.9            | 41.2             | 6.9            | 11.8             | 8.7            |
| 20 | Surplus .....                             | 18.8   | 0.5            | 40.7              | 2.5            | 60.0             | 10.5           | 13.7             | 3.5            |
| 21 | Less Deficit .....                        | <b>0.1</b>                                     | <b>2.4</b>     | <b>0.4</b>        | <b>3.7</b>     | —                | <b>0.1</b>     | <b>1.6</b>       | <b>2.4</b>     |
| 22 | Total .....                               | 63.9   | 12.1           | 143.4             | 28.1           | 234.9            | 37.1           | 67.3             | 38.1           |
| 23 | Gross Sales or Revenue .....              | 84.7   | 9.0            | 210.2             | 28.3           | 217.6            | 21.9           | 65.8             | 24.3           |
| 24 | Current Year Profit or Loss .....         | 3.8  | <b>1.0</b>     | 8.7               | <b>2.0</b>     | 7.3              | <b>1.7</b>     | 3.6              | <b>0.9</b>     |
|    | <b>Selected Revenues and Charges</b>      |  |                |                   |                |                  |                |                  |                |
| 25 | Rents Received .....                      | 0.1  | —              | 0.4               | 0.1            | 0.1              | —              | 0.1              | —              |
| 26 | Bond Interest Received .....              | —  | —              | —                 | —              | 0.3              | —              | —                | —              |
| 27 | Mortgage Interest Received .....          | —  | —              | —                 | —              | —                | —              | —                | —              |
| 28 | Foreign Dividends Received .....          | —  | —              | —                 | —              | —                | —              | —                | —              |
| 29 | Canadian Dividends Received .....         | 0.1  | —              | 0.1               | —              | 0.4              | —              | —                | —              |
| 30 | Rents Paid .....                          | 0.6  | 0.1            | 1.6               | 0.3            | 0.3              | —              | 0.2              | 0.1            |
| 31 | Bond Interest Paid .....                  | 0.1  | —              | 0.3               | —              | 0.7              | 0.2            | 0.1              | 0.4            |
| 32 | Mortgage Interest Paid .....              | —  | —              | —                 | —              | —                | —              | —                | —              |
| 33 | Charitable Donations .....                | —  | —              | 0.1               | —              | 0.1              | —              | —                | —              |
| 34 | Pension Contributions .....               | 0.1  | —              | 0.2               | —              | 1.1              | —              | 0.2              | —              |
| 35 | Group Insurance Contributions .....       | 0.1  | —              | 0.3               | 0.1            | 0.2              | —              | 0.1              | —              |
| 36 | Capital Cost Allowance .....              | 1.1  | 0.1            | 2.2               | 0.2            | 6.0              | —              | 1.1              | 0.2            |
| 37 | Depletion Charged .....                   | —  | —              | —                 | —              | —                | —              | —                | —              |
| 38 | Write-off Mine and Oil Development .....  | —  | —              | —                 | —              | —                | —              | —                | —              |
| 39 | Cash Dividends Charged .....              | 0.5  | —              | 0.8               | —              | 2.9              | —              | 0.3              | —              |
| 40 | Stock Dividends Charged .....             | 0.1  | —              | 0.1               | —              | —                | —              | —                | —              |
| 41 | Capital Expenditures .....                | 1.6  | 0.3            | 2.9               | 0.5            | 5.6              | 0.1            | 2.4              | 0.4            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                        |                          |                        |  |                        |                                     |                        |                          |                        |   |                        |    |
|--|------------------------|--------------------------|------------------------|--|------------------------|-------------------------------------|------------------------|--------------------------|------------------------|---|------------------------|----|
| Miscellaneous<br>Textile Products              |                        | Group 5—Sub-Total        |                        | Men's, Women's<br>and Children's<br>Clothing |                        | Hosiery,<br>Knit Goods,<br>Lingerie |                        | Fur Goods                |                        | Custom Tailoring<br>and Miscellaneous<br>Clothing |                        |    |
| Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies            | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                          | Loss<br>Com-<br>panies |    |
| 250  | 116                    | 348                      | 156                    | 689  | 263                    | 190                                 | 98                     | 163                      | 65                     | 175   | 121                    | 1  |
| \$ 11.6  | \$ 2.5                 | \$ 16.4                  | \$ 3.2                 | \$ 6.7                                       | \$ 0.8                 | \$ 3.7                              | \$ 0.9                 | \$ 1.0                   | \$ 0.2                 | \$ 1.4  | \$ 0.4                 | 2  |
| 13.1   | 0.2                    | 24.4                     | 0.2                    | 1.4  | 0.3                    | 2.9                                 | 1.2                    | 0.1                      | —                      | 0.6   | 0.2                    | 3  |
| 9.7  | 1.4                    | 16.0                     | 2.0                    | 3.5  | 0.6                    | 3.3                                 | 1.0                    | 0.9                      | 0.1                    | 0.7   | 0.3                    | 4  |
| 36.0   | 7.2                    | 63.9                     | 13.4                   | 57.5   | 9.8                    | 19.1                                | 6.1                    | 9.0                      | 1.6                    | 11.5  | 3.8                    | 5  |
| 66.8   | 13.5                   | 133.1                    | 30.2                   | 58.5   | 12.6                   | 31.0                                | 14.9                   | 10.1                     | 2.6                    | 13.3  | 7.3                    | 6  |
| 2.6  | 0.5                    | 5.5                      | 1.2                    | 1.0  | 0.7                    | 1.1                                 | 0.7                    | 0.2                      | 0.1                    | 0.4   | 0.9                    | 7  |
| 187.4  | 31.3                   | 347.3                    | 69.8                   | 38.4   | 8.5                    | 54.2                                | 37.6                   | 4.9                      | 1.2                    | 12.0  | 6.9                    | 8  |
| 16.2   | 4.1                    | 35.9                     | 15.1                   | 3.8  | 0.6                    | 5.6                                 | 3.6                    | 0.4                      | —                      | 1.6   | 0.4                    | 9  |
| 4.9  | 1.5                    | 8.0                      | 2.5                    | 5.2  | 1.1                    | 2.0                                 | 1.2                    | 1.1                      | 0.4                    | 1.3   | 0.9                    | 10 |
| 348.3  | 62.2                   | 650.5                    | 137.5                  | 176.0  | 34.9                   | 122.9                               | 67.2                   | 27.6                     | 6.1                    | 42.7  | 21.1                   | 11 |
| 11.2   | 6.1                    | 24.2                     | 13.0                   | 26.4   | 9.1                    | 11.8                                | 5.8                    | 4.7                      | 1.1                    | 6.9   | 3.1                    | 12 |
| 22.1   | 5.4                    | 36.8                     | 10.1                   | 32.8   | 6.5                    | 11.7                                | 4.6                    | 6.3                      | 1.4                    | 6.3   | 3.6                    | 13 |
| 4.9  | 0.2                    | 8.7                      | 0.3                    | 4.7  | 0.3                    | 2.0                                 | 0.4                    | 0.5                      | 0.1                    | 0.8   | 0.1                    | 14 |
| 13.8   | 8.6                    | 26.6                     | 15.7                   | 7.5  | 2.5                    | 3.6                                 | 2.8                    | 1.8                      | 0.5                    | 2.7   | 1.0                    | 15 |
| 1.7  | 1.1                    | 3.4                      | 1.6                    | 1.7  | 0.6                    | 1.6                                 | 2.5                    | 0.3                      | 0.2                    | 0.6   | 0.7                    | 16 |
| 14.8   | 3.3                    | 33.7                     | 9.8                    | 2.3  | 1.2                    | 6.3                                 | 5.3                    | 0.1                      | 0.1                    | 0.3   | 0.3                    | 17 |
| 109.9  | 16.6                   | 222.0                    | 39.0                   | 20.6   | 4.2                    | 33.9                                | 20.0                   | 2.8                      | 0.6                    | 6.9   | 3.5                    | 18 |
| 82.7   | 19.6                   | 135.7                    | 35.2                   | 34.3   | 9.5                    | 21.9                                | 9.9                    | 5.3                      | 1.8                    | 6.0   | 4.2                    | 19 |
| 91.5   | 11.3                   | 165.2                    | 25.3                   | 46.7   | 4.1                    | 30.6                                | 17.5                   | 5.9                      | 0.9                    | 12.4  | 5.9                    | 20 |
| 4.2  | 10.1                   | 5.8                      | 12.5                   | 1.0  | 3.0                    | 0.7                                 | 1.5                    | 0.2                      | 0.5                    | 0.2   | 1.2                    | 21 |
| 348.3  | 62.2                   | 650.5                    | 137.5                  | 176.0  | 34.9                   | 122.9                               | 67.2                   | 27.6                     | 6.1                    | 42.7  | 21.1                   | 22 |
| 277.2  | 46.9                   | 560.6                    | 93.2                   | 351.9  | 52.7                   | 144.2                               | 52.2                   | 45.4                     | 8.5                    | 71.2  | 27.1                   | 23 |
| 18.6   | 2.9                    | 29.5                     | 5.5                    | 11.1   | 3.0                    | 5.2                                 | 2.1                    | 1.2                      | 0.4                    | 3.2   | 1.0                    | 24 |
| 0.2  | —                      | 0.4                      | 0.1                    | 0.4  | 0.2                    | 0.1                                 | 0.1                    | 0.1                      | —                      | 0.2   | 0.1                    | 25 |
| 0.3  | —                      | 0.6                      | —                      | —  | —                      | 0.1                                 | 0.1                    | —                        | —                      | —   | —                      | 26 |
| —  | —                      | —                        | —                      | —  | —                      | —                                   | —                      | —                        | —                      | —   | —                      | 27 |
| 0.1  | —                      | 0.1                      | —                      | —  | —                      | —                                   | —                      | —                        | —                      | —   | —                      | 28 |
| 1.6  | —                      | 2.1                      | 0.1                    | —  | —                      | 0.1                                 | 0.2                    | 0.1                      | —                      | —   | —                      | 29 |
| 1.3  | 0.3                    | 1.7                      | 0.5                    | 4.2  | 1.0                    | 0.9                                 | 0.3                    | 0.7                      | 0.2                    | 1.0   | 0.8                    | 30 |
| 0.4  | 0.1                    | 1.1                      | 0.6                    | —  | —                      | 0.2                                 | 0.2                    | —                        | —                      | —   | —                      | 31 |
| 0.1  | —                      | 0.1                      | —                      | 0.1  | —                      | —                                   | —                      | —                        | —                      | —   | —                      | 32 |
| 0.2  | —                      | 0.4                      | —                      | 0.4  | —                      | 0.1                                 | —                      | —                        | —                      | 0.1   | —                      | 33 |
| 0.9  | 0.1                    | 2.2                      | 0.1                    | 0.3  | —                      | 0.1                                 | —                      | 0.1                      | —                      | 0.1   | —                      | 34 |
| 0.4  | 0.1                    | 0.6                      | 0.1                    | 0.2  | —                      | 0.2                                 | 0.2                    | —                        | —                      | —   | —                      | 35 |
| 9.6  | 1.1                    | 16.8                     | 1.2                    | 3.0  | 0.3                    | 2.9                                 | 1.5                    | 0.4                      | —                      | 0.9   | 0.4                    | 36 |
| —  | —                      | —                        | —                      | —  | —                      | —                                   | —                      | —                        | —                      | —   | —                      | 37 |
| —  | —                      | —                        | —                      | —  | —                      | —                                   | —                      | —                        | —                      | —   | —                      | 38 |
| 6.0  | 0.4                    | 9.2                      | 0.4                    | 0.6  | —                      | 0.8                                 | 0.2                    | 0.1                      | —                      | 0.5   | 0.1                    | 39 |
| 0.2  | —                      | 0.2                      | —                      | 0.1  | —                      | —                                   | 0.2                    | —                        | —                      | —   | —                      | 40 |
| 10.1   | 2.0                    | 18.1                     | 2.5                    | 4.3  | 1.0                    | 3.4                                 | 1.2                    | 0.3                      | 0.1                    | 1.1   | 0.3                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|                                      |   | Industrial Division: MANUFACTURING—(Continued) |                |                           |                |                  |                |                  |                |
|--------------------------------------|---|--|----------------|---------------------------|----------------|------------------|----------------|------------------|----------------|
|                                      |   | Group 6-Sub-Total                              |                | Plywood and Planing Mills |                | Sawmills         |                | Furniture        |                |
|                                      |   | Profit Companies                               | Loss Companies | Profit Companies          | Loss Companies | Profit Companies | Loss Companies | Profit Companies | Loss Companies |
| 1                                    | Number of Companies .....                 | 1,217  | 547            | 356                       | 113            | 510              | 176            | 329              | 122            |
| <b>Assets</b>                        |   |  |                |                           |                |                  |                |                  |                |
| 2                                    | Cash .....                                | \$ 12.7  | \$ 2.2         | \$ 9.6                    | \$ 0.3         | \$ 61.4          | \$ 2.4         | \$ 4.8           | \$ 0.2         |
| 3                                    | Government Securities .....               | 5.0  | 1.7            | 1.9                       | —              | 4.2              | 0.7            | 3.8              | —              |
| 4                                    | Other Securities .....                    | 8.4  | 2.0            | 5.7                       | 0.4            | 13.1             | 1.4            | 2.4              | 0.3            |
| 5                                    | Receivables .....                         | 97.2   | 21.3           | 36.9                      | 5.1            | 61.8             | 6.9            | 27.2             | 5.3            |
| 6                                    | Inventories .....                         | 112.9  | 37.4           | 44.4                      | 6.1            | 106.4            | 11.8           | 32.2             | 8.8            |
| 7                                    | Land .....                                | 2.7  | 2.5            | 6.3                       | 0.8            | 128.4            | 3.8            | 2.0              | 0.5            |
| 8                                    | Buildings and Equipment .....             | 109.5  | 54.1           | 75.7                      | 11.7           | 259.8            | 21.3           | 47.9             | 12.6           |
| 9                                    | Investment in Affiliated Companies .....  | 11.4   | 4.6            | 13.5                      | 1.2            | 99.2             | 0.9            | 2.4              | 1.6            |
| 10                                   | Other Assets .....                        | 9.5  | 3.6            | 4.3                       | 0.8            | 17.7             | 2.4            | 5.5              | 1.0            |
| 11                                   | Total .....                               | 369.2  | 129.3          | 198.3                     | 26.4           | 752.0            | 51.6           | 128.3            | 30.4           |
| <b>Liabilities and Capital</b>       |   |  |                |                           |                |                  |                |                  |                |
| 12                                   | Bank Loans .....                          | 49.9   | 19.1           | 16.0                      | 4.3            | 32.0             | 7.9            | 13.3             | 5.2            |
| 13                                   | Payables .....                            | 57.1   | 16.0           | 20.9                      | 3.5            | 42.5             | 6.4            | 16.1             | 4.6            |
| 14                                   | Tax Liabilities .....                     | 7.9  | 0.9            | 5.8                       | 0.1            | 25.1             | 0.2            | 3.3              | 0.3            |
| 15                                   | Other Liabilities .....                   | 15.7   | 6.8            | 15.4                      | 3.5            | 66.1             | 6.2            | 6.5              | 1.8            |
| 16                                   | Mortgage Debt .....                       | 4.2  | 3.9            | 3.1                       | 1.8            | 4.3              | 1.0            | 1.9              | 1.2            |
| 17                                   | Other Funded Debt .....                   | 9.0  | 7.0            | 5.2                       | 1.4            | 48.7             | 4.9            | 2.8              | 0.1            |
| 18                                   | Depreciation and Depletion Reserves ..... | 64.2   | 28.3           | 40.1                      | 4.5            | 186.5            | 8.0            | 25.2             | 5.8            |
| 19                                   | Capital Stock .....                       | 67.6   | 25.3           | 31.1                      | 6.2            | 87.2             | 13.1           | 22.0             | 7.2            |
| 20                                   | Surplus .....                             | 95.6   | 28.3           | 63.0                      | 3.6            | 261.1            | 8.6            | 37.4             | 6.0            |
| 21                                   | Less <i>Deficit</i> .....                 | <b>2.0</b>                                     | <b>6.3</b>     | <b>2.3</b>                | <b>2.5</b>     | <b>1.6</b>       | <b>4.7</b>     | <b>0.3</b>       | <b>1.7</b>     |
| 22                                   | Total .....                               | 369.2  | 129.3          | 198.3                     | 26.4           | 752.0            | 51.6           | 128.3            | 30.4           |
| 23                                   | Gross Sales or Revenue .....              | 612.6  | 140.4          | 305.0                     | 30.0           | 830.3            | 54.3           | 174.1            | 35.3           |
| 24                                   | Current Year Profit or <i>Loss</i> .....  | 20.7   | <b>6.5</b>     | 21.1                      | <b>1.6</b>     | 83.5             | <b>2.6</b>     | 10.0             | <b>1.9</b>     |
| <b>Selected Revenues and Charges</b> |   |  |                |                           |                |                  |                |                  |                |
| 25                                   | Rents Received .....                      | 0.8  | 0.4            | 0.2                       | —              | 0.2              | 0.1            | 0.2              | 0.1            |
| 26                                   | Bond Interest Received .....              | 0.1  | 0.1            | —                         | —              | 0.6              | —              | 0.1              | —              |
| 27                                   | Mortgage Interest Received .....          | —  | —              | —                         | —              | —                | —              | —                | —              |
| 28                                   | Foreign Dividends Received .....          | —  | —              | —                         | —              | —                | —              | —                | —              |
| 29                                   | Canadian Dividends Received .....         | 0.2  | 0.2            | 1.7                       | —              | 0.3              | —              | 0.1              | —              |
| 30                                   | Rents Paid .....                          | 6.8  | 2.2            | 0.6                       | 0.1            | 1.2              | 0.1            | 1.3              | 0.4            |
| 31                                   | Bond Interest Paid .....                  | 0.3  | 0.3            | 0.1                       | —              | 2.5              | —              | —                | —              |
| 32                                   | Mortgage Interest Paid .....              | 0.2  | 0.1            | 0.1                       | —              | 0.2              | —              | 0.1              | 0.1            |
| 33                                   | Charitable Donations .....                | 0.6  | 0.1            | 0.1                       | —              | 0.4              | —              | 0.1              | —              |
| 34                                   | Pension Contributions .....               | 0.6  | 0.1            | 0.3                       | —              | 0.7              | —              | 0.5              | —              |
| 35                                   | Group Insurance Contributions .....       | 0.4  | 0.2            | 0.2                       | —              | 0.2              | —              | 0.3              | 0.1            |
| 36                                   | Capital Cost Allowance .....              | 7.2  | 2.2            | 6.7                       | 0.5            | 21.5             | 1.9            | 3.0              | 0.5            |
| 37                                   | Depletion Charged .....                   | —  | —              | 0.5                       | —              | 5.7              | 0.1            | —                | —              |
| 38                                   | Write-off Mine and Oil Development .....  | —  | —              | —                         | —              | —                | —              | —                | —              |
| 39                                   | Cash Dividends Charged .....              | 2.0  | 0.3            | 3.6                       | —              | 8.5              | 0.2            | 1.7              | —              |
| 40                                   | Stock Dividends Charged .....             | 0.2  | 0.2            | 0.1                       | —              | 1.8              | —              | 1.4              | —              |
| 41                                   | Capital Expenditures .....                | 9.1  | 2.6            | 11.3                      | 1.6            | 28.5             | 4.5            | 6.5              | 1.0            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

TABLE 4— (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                        |                          |                        |                          |                        |                          |                        |                                 |                        |                          |                        |    |
|--|------------------------|--------------------------|------------------------|--------------------------|------------------------|--------------------------|------------------------|---------------------------------|------------------------|--------------------------|------------------------|----|
| Miscellaneous<br>Wood Products                 |                        | Group 7-Sub-Total        |                        | Paper Boxes<br>and Bags  |                        | Pulp and Paper<br>Mills  |                        | Miscellaneous<br>Paper Products |                        | Group 8-Sub-Total        |                        |    |
| Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |    |
| 199  | 87                     | 1,394                    | 498                    | 111                      | 38                     | 82                       | 8                      | 92                              | 22                     | 285                      | 68                     | 1  |
| \$ 4.1   | \$ 1.5                 | \$ 79.9                  | \$ 4.3                 | \$ 10.6                  | \$ 0.2                 | \$ 80.9                  | \$ 1.3                 | \$ 7.6                          | \$ 0.4                 | \$ 99.2                  | \$ 1.9                 | 2  |
| 1.7  | —                      | 11.7                     | 0.8                    | 0.3                      | 0.1                    | 56.3                     | —                      | 3.7                             | —                      | 60.3                     | 0.2                    | 3  |
| 3.0  | 0.2                    | 24.1                     | 2.3                    | 2.8                      | 1.3                    | 76.9                     | 1.5                    | 4.0                             | 0.1                    | 83.7                     | 2.9                    | 4  |
| 14.0   | 2.1                    | 139.9                    | 19.4                   | 20.6                     | 3.4                    | 100.4                    | 2.5                    | 19.7                            | 1.5                    | 140.7                    | 7.4                    | 5  |
| 21.2   | 3.0                    | 204.2                    | 29.7                   | 24.6                     | 3.1                    | 333.8                    | 18.4                   | 23.5                            | 2.0                    | 381.9                    | 23.5                   | 6  |
| 2.3  | 0.3                    | 138.9                    | 5.4                    | 2.7                      | 0.3                    | 193.2                    | 6.6                    | 1.9                             | 0.3                    | 197.8                    | 7.2                    | 7  |
| 36.5   | 6.0                    | 419.9                    | 51.6                   | 80.4                     | 12.8                   | 1,415.5                  | 97.5                   | 68.7                            | 6.8                    | 1,564.6                  | 117.1                  | 8  |
| 3.6  | 0.1                    | 118.7                    | 3.8                    | 18.2                     | 0.6                    | 263.8                    | 3.3                    | 9.0                             | 1.5                    | 291.0                    | 5.4                    | 9  |
| 4.4  | 0.8                    | 32.0                     | 5.0                    | 1.9                      | 0.3                    | 30.0                     | 2.0                    | 2.6                             | 0.8                    | 34.4                     | 3.1                    | 10 |
| 90.8   | 13.9                   | 1,169.3                  | 122.2                  | 162.1                    | 22.2                   | 2,551.0                  | 133.1                  | 140.6                           | 13.4                   | 2,853.7                  | 168.8                  | 11 |
| 6.9  | 1.7                    | 68.3                     | 19.2                   | 3.0                      | 0.8                    | 7.5                      | 1.4                    | 1.7                             | 0.8                    | 12.2                     | 3.1                    | 12 |
| 7.8  | 1.6                    | 87.3                     | 16.0                   | 13.7                     | 2.5                    | 117.1                    | 4.8                    | 10.5                            | 1.2                    | 141.3                    | 8.4                    | 13 |
| 1.6  | —                      | 35.7                     | 0.6                    | 5.0                      | —                      | 72.0                     | 0.6                    | 3.3                             | 0.1                    | 80.2                     | 0.7                    | 14 |
| 8.2  | 1.1                    | 96.2                     | 12.7                   | 13.0                     | 4.9                    | 111.8                    | 32.8                   | 9.5                             | 0.4                    | 134.3                    | 38.2                   | 15 |
| 2.7  | 0.3                    | 12.0                     | 4.2                    | 0.4                      | 0.5                    | 10.6                     | 0.3                    | 2.2                             | 0.4                    | 13.2                     | 1.1                    | 16 |
| 2.3  | 0.7                    | 59.0                     | 7.2                    | 8.9                      | 0.2                    | 220.7                    | 16.2                   | 8.9                             | 0.3                    | 238.4                    | 16.7                   | 17 |
| 18.1   | 2.7                    | 269.9                    | 21.0                   | 38.1                     | 4.8                    | 861.3                    | 35.9                   | 35.6                            | 3.6                    | 935.1                    | 44.4                   | 18 |
| 15.9   | 3.7                    | 156.2                    | 30.2                   | 16.4                     | 3.8                    | 388.8                    | 34.8                   | 16.6                            | 5.6                    | 421.8                    | 44.2                   | 19 |
| 27.7   | 2.6                    | 389.2                    | 20.7                   | 63.9                     | 5.7                    | 771.2                    | 6.6                    | 52.4                            | 2.1                    | 887.5                    | 14.3                   | 20 |
| 0.4  | 0.6                    | 4.5                      | 9.5                    | 0.2                      | 0.9                    | 10.0                     | 0.3                    | 0.1                             | 1.2                    | 10.4                     | 2.3                    | 21 |
| 90.8   | 13.9                   | 1,169.3                  | 122.2                  | 162.1                    | 22.2                   | 2,551.0                  | 133.1                  | 140.6                           | 13.4                   | 2,853.7                  | 168.8                  | 22 |
| 99.9   | 14.3                   | 1,409.3                  | 133.9                  | 202.7                    | 23.1                   | 1,384.1                  | 43.9                   | 160.0                           | 10.4                   | 1,746.8                  | 77.5                   | 23 |
| 6.1  | 0.6                    | 120.7                    | 6.7                    | 18.9                     | 0.8                    | 245.9                    | 0.2                    | 12.8                            | 0.7                    | 277.6                    | 1.6                    | 24 |
| 0.1  | —                      | 0.8                      | 0.3                    | 0.3                      | —                      | 1.2                      | —                      | 0.2                             | —                      | 1.6                      | —                      | 25 |
| —  | —                      | 0.8                      | —                      | —                        | —                      | 1.4                      | —                      | —                               | —                      | 1.4                      | —                      | 26 |
| —  | —                      | 0.1                      | —                      | —                        | —                      | —                        | —                      | —                               | —                      | —                        | —                      | 27 |
| —  | —                      | 0.1                      | —                      | —                        | —                      | —                        | —                      | 0.1                             | —                      | 0.1                      | —                      | 28 |
| —  | —                      | 2.1                      | 0.1                    | 0.2                      | 0.1                    | 6.3                      | —                      | 0.2                             | —                      | 6.6                      | 0.1                    | 29 |
| 0.5  | 0.1                    | 3.7                      | 0.7                    | 0.8                      | 0.2                    | 1.3                      | 0.5                    | 0.9                             | —                      | 3.0                      | 0.8                    | 30 |
| 0.1  | —                      | 2.8                      | —                      | 0.3                      | —                      | 11.2                     | 0.7                    | 0.3                             | —                      | 11.8                     | 0.8                    | 31 |
| —  | —                      | 0.4                      | 0.1                    | —                        | —                      | 0.1                      | —                      | —                               | —                      | 0.1                      | —                      | 32 |
| —  | —                      | 0.7                      | —                      | 0.1                      | —                      | 1.8                      | —                      | 0.1                             | —                      | 2.0                      | —                      | 33 |
| 0.1  | —                      | 1.6                      | 0.1                    | 0.7                      | —                      | 8.7                      | —                      | 0.6                             | 0.1                    | 10.0                     | 0.1                    | 34 |
| 0.1  | —                      | 0.8                      | 0.1                    | 0.2                      | —                      | 0.5                      | —                      | 0.1                             | —                      | 0.8                      | —                      | 35 |
| 2.3  | 0.3                    | 33.5                     | 3.2                    | 5.5                      | 0.6                    | 75.2                     | 5.0                    | 4.3                             | 0.2                    | 85.0                     | 5.7                    | 36 |
| —  | —                      | 6.2                      | 0.1                    | —                        | —                      | 3.0                      | 0.1                    | —                               | —                      | 3.0                      | 0.1                    | 37 |
| —  | —                      | —                        | —                      | —                        | —                      | —                        | —                      | —                               | —                      | —                        | —                      | 38 |
| 0.6  | —                      | 14.3                     | 0.2                    | 2.5                      | —                      | 53.1                     | —                      | 1.6                             | —                      | 57.2                     | —                      | 39 |
| 0.1  | —                      | 3.4                      | —                      | 0.2                      | —                      | —                        | —                      | 0.3                             | —                      | 0.5                      | —                      | 40 |
| 2.7  | 0.5                    | 49.0                     | 7.6                    | 8.6                      | 4.0                    | 111.0                    | 6.4                    | 6.6                             | 0.5                    | 126.1                    | 10.9                   | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

|                                      |   | Industrial Division: MANUFACTURING—(Continued) |                        |   |                        |                            |                        |                          |                        |
|--------------------------------------|---|--|------------------------|---|------------------------|----------------------------|------------------------|--------------------------|------------------------|
|                                      |   | Commercial<br>Printing                         |                        | Engraving,<br>Stereotyping and<br>Allied Industries |                        | Publishing and<br>Printing |                        | Group 9-Sub-Total        |                        |
|                                      |   | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                            | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies .....                 | 485  | 138                    | 112   | 32                     | 377                        | 165                    | 974                      | 335                    |
| <b>Assets</b>                        |   |  |                        |   |                        |                            |                        |                          |                        |
| 2                                    | Cash .....                                | \$ 5.5   | \$ 0.2                 | \$ 3.4  | \$ 0.3                 | \$ 18.9                    | \$ 0.3                 | \$ 27.8                  | \$ 0.8                 |
| 3                                    | Government Securities .....               | 0.8  | —                      | 1.9   | 0.5                    | 6.7                        | 0.1                    | 9.4                      | 0.6                    |
| 4                                    | Other Securities .....                    | 2.7  | 2.8                    | 2.3   | 0.3                    | 11.1                       | 0.7                    | 16.1                     | 3.7                    |
| 5                                    | Receivables .....                         | 18.4   | 2.5                    | 11.0  | 0.9                    | 30.4                       | 3.5                    | 59.8                     | 6.9                    |
| 6                                    | Inventories .....                         | 16.7   | 2.6                    | 8.8   | 0.7                    | 13.8                       | 1.6                    | 39.4                     | 4.9                    |
| 7                                    | Land .....                                | 1.2  | 0.1                    | 1.3   | 0.1                    | 11.9                       | 0.3                    | 14.4                     | 0.6                    |
| 8                                    | Buildings and Equipment .....             | 58.5   | 8.7                    | 38.2  | 7.5                    | 130.9                      | 11.2                   | 227.6                    | 27.4                   |
| 9                                    | Investment in Affiliated Companies .....  | 4.3  | 0.3                    | 7.7   | 0.1                    | 13.2                       | 0.2                    | 25.3                     | 0.6                    |
| 10                                   | Other Assets .....                        | 4.7  | 0.8                    | 2.1   | 0.4                    | 18.8                       | 2.6                    | 25.5                     | 3.7                    |
| 11                                   | Total .....                               | 112.9  | 18.0                   | 76.7  | 10.8                   | 255.7                      | 20.4                   | 445.3                    | 49.2                   |
| <b>Liabilities and Capital</b>       |   |  |                        |   |                        |                            |                        |                          |                        |
| 12                                   | Bank Loans .....                          | 5.9  | 1.8                    | 3.2   | 0.3                    | 7.7                        | 1.8                    | 16.9                     | 3.8                    |
| 13                                   | Payables .....                            | 12.2   | 2.2                    | 6.9   | 0.9                    | 21.3                       | 3.0                    | 40.4                     | 6.1                    |
| 14                                   | Tax Liabilities .....                     | 2.2  | 0.1                    | 2.1   | 0.3                    | 8.5                        | 0.1                    | 12.8                     | 0.5                    |
| 15                                   | Other Liabilities .....                   | 5.8  | 1.5                    | 4.2   | 0.2                    | 16.4                       | 3.4                    | 26.4                     | 5.1                    |
| 16                                   | Mortgage Debt .....                       | 3.6  | 0.6                    | 0.9   | 0.2                    | 5.4                        | 1.0                    | 9.9                      | 1.8                    |
| 17                                   | Other Funded Debt .....                   | 2.3  | 3.2                    | 3.1   | 3.4                    | 17.0                       | 1.7                    | 22.5                     | 8.3                    |
| 18                                   | Depreciation and Depletion Reserves ..... | 31.6   | 4.0                    | 19.3  | 2.6                    | 65.5                       | 4.9                    | 116.5                    | 11.5                   |
| 19                                   | Capital Stock .....                       | 22.1   | 3.6                    | 10.0  | 1.6                    | 31.8                       | 5.4                    | 63.9                     | 10.5                   |
| 20                                   | Surplus .....                             | 27.9   | 1.9                    | 27.1  | 1.5                    | 83.0                       | 2.1                    | 138.1                    | 5.5                    |
| 21                                   | Less Deficit .....                        | <b>0.8</b>                                     | <b>0.8</b>             | <b>0.1</b>  | <b>0.1</b>             | <b>1.0</b>                 | <b>3.0</b>             | <b>2.0</b>               | <b>4.0</b>             |
| 22                                   | Total .....                               | 112.9  | 18.0                   | 76.7  | 10.8                   | 255.7                      | 20.4                   | 445.3                    | 49.2                   |
| 23                                   | Gross Sales or Revenue .....              | 132.0  | 19.7                   | 82.9  | 8.0                    | 294.6                      | 23.4                   | 509.6                    | 51.0                   |
| 24                                   | Current Year Profit or Loss .....         | 7.6  | <b>0.6</b>             | 7.5   | <b>0.3</b>             | 31.4                       | <b>1.8</b>             | 46.5                     | <b>2.7</b>             |
| <b>Selected Revenues and Charges</b> |   |  |                        |   |                        |                            |                        |                          |                        |
| 25                                   | Rents Received .....                      | 0.2  | —                      | 0.1   | 0.1                    | 2.0                        | 0.1                    | 2.3                      | 0.2                    |
| 26                                   | Bond Interest Received .....              | —  | —                      | —   | —                      | 0.2                        | —                      | 0.2                      | —                      |
| 27                                   | Mortgage Interest Received .....          | —  | —                      | —   | —                      | —                          | —                      | —                        | —                      |
| 28                                   | Foreign Dividends Received .....          | —  | —                      | —   | —                      | —                          | —                      | —                        | —                      |
| 29                                   | Canadian Dividends Received .....         | 0.1  | 0.2                    | 0.9   | —                      | 0.8                        | —                      | 1.9                      | 0.2                    |
| 30                                   | Rents Paid .....                          | 1.6  | 0.4                    | 0.7   | 0.2                    | 2.2                        | 0.3                    | 4.5                      | 0.8                    |
| 31                                   | Bond Interest Paid .....                  | 0.1  | 0.1                    | 0.1   | 0.1                    | 0.6                        | —                      | 0.7                      | 0.2                    |
| 32                                   | Mortgage Interest Paid .....              | 0.1  | —                      | —   | —                      | 0.1                        | —                      | 0.3                      | 0.1                    |
| 33                                   | Charitable Donations .....                | 0.1  | —                      | 0.1   | —                      | 0.6                        | —                      | 0.8                      | —                      |
| 34                                   | Pension Contributions .....               | 0.2  | —                      | 0.5   | —                      | 1.8                        | 0.1                    | 2.5                      | 0.1                    |
| 35                                   | Group Insurance Contributions .....       | 0.2  | —                      | 0.1   | —                      | 0.3                        | —                      | 0.6                      | —                      |
| 36                                   | Capital Cost Allowance .....              | 4.1  | 0.5                    | 2.5   | 0.6                    | 8.9                        | 0.5                    | 15.6                     | 1.6                    |
| 37                                   | Depletion Charged .....                   | —  | —                      | —   | —                      | —                          | —                      | —                        | —                      |
| 38                                   | Write-off Mine and Oil Development .....  | —  | —                      | —   | —                      | —                          | —                      | —                        | —                      |
| 39                                   | Cash Dividends Charged .....              | 0.9  | —                      | 2.3   | 0.1                    | 4.4                        | —                      | 7.6                      | 0.1                    |
| 40                                   | Stock Dividends Charged .....             | 0.1  | —                      | —   | 0.2                    | 0.7                        | —                      | 0.9                      | 0.2                    |
| 41                                   | Capital Expenditures .....                | 4.8  | 1.0                    | 4.9   | 1.8                    | 19.0                       | 1.2                    | 28.6                     | 4.0                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

TABLE 4— (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |   |                |                    |                |                                       |                |                  |                |                       |                |    |
|--|----------------|---|----------------|--------------------|----------------|---------------------------------------|----------------|------------------|----------------|-----------------------|----------------|----|
| Agricultural Implements                        |                | Boilers and Fabricated Structural Steel |                | Hardware and Tools |                | Household, Office and Store Machinery |                | Iron Castings    |                | Machine Shop Products |                |    |
| Profit Companies                               | Loss Companies | Profit Companies                        | Loss Companies | Profit Companies   | Loss Companies | Profit Companies                      | Loss Companies | Profit Companies | Loss Companies | Profit Companies      | Loss Companies |    |
| 37   | 14             | 79                                      | 29             | 151                | 58             | 135                                   | 44             | 116              | 44             | 297                   | 94             | 1  |
| \$ 15.5  | \$ 1.3         | \$ 5.0                                  | \$ 0.3         | \$ 6.8             | \$ 0.5         | \$ 11.0                               | \$ 0.3         | \$ 8.6           | \$ 0.4         | \$ 2.4                | \$ 0.7         | 2  |
| 0.1  | —              | 3.8                                     | 0.4            | 0.9                | 0.1            | 1.5                                   | —              | 3.7              | —              | 0.3                   | .2             | 3  |
| 5.8  | —              | 2.1                                     | 0.3            | 0.9                | —              | 2.2                                   | —              | 3.5              | 0.1            | 0.9                   | 0.1            | 4  |
| 48.2   | 4.9            | 30.8                                    | 4.1            | 15.6               | 1.4            | 43.8                                  | 4.9            | 28.5             | 2.2            | 9.5                   | 2.2            | 5  |
| 76.2   | 20.8           | 96.7                                    | 6.6            | 28.1               | 3.8            | 59.3                                  | 7.4            | 41.1             | 2.9            | 9.0                   | 3.4            | 6  |
| 3.1  | 0.5            | 4.5                                     | 1.4            | 1.6                | 0.1            | 3.9                                   | 0.3            | 6.0              | 0.4            | 0.8                   | 0.4            | 7  |
| 73.7   | 22.2           | 74.0                                    | 17.6           | 53.5               | 6.8            | 94.7                                  | 9.5            | 62.0             | 13.4           | 18.4                  | 8.8            | 8  |
| 58.0   | 6.4            | 15.7                                    | 9.3            | 4.7                | 1.3            | 11.3                                  | 3.1            | 10.1             | 0.1            | 2.1                   | 0.7            | 9  |
| 1.5  | 0.4            | 2.5                                     | 0.4            | 3.2                | 0.6            | 3.4                                   | 0.9            | 2.7              | 0.5            | 2.5                   | 0.8            | 10 |
| 282.1  | 56.7           | 235.1                                   | 40.3           | 115.1              | 14.6           | 231.0                                 | 26.5           | 166.3            | 20.2           | 45.8                  | 17.3           | 11 |
| 0.7  | 1.1            | 8.9                                     | 2.3            | 4.0                | 1.0            | 8.9                                   | 2.7            | 2.2              | 3.2            | 3.7                   | 1.2            | 12 |
| 16.6   | 2.2            | 21.6                                    | 3.2            | 10.3               | 1.3            | 18.4                                  | 2.5            | 15.2             | 1.9            | 5.9                   | 2.4            | 13 |
| 4.4  | —              | 4.1                                     | 0.1            | 3.6                | 0.1            | 8.5                                   | 0.1            | 5.8              | —              | 1.0                   | 0.1            | 14 |
| 29.0   | 1.6            | 44.1                                    | 2.4            | 6.1                | 4.2            | 25.7                                  | 2.5            | 7.0              | 1.8            | 4.0                   | 1.6            | 15 |
| 0.3  | 0.3            | 0.4                                     | 0.1            | 0.7                | 0.2            | 1.4                                   | 0.5            | 0.7              | 1.5            | 1.1                   | 0.7            | 16 |
| 38.5   | 8.8            | 6.4                                     | 0.1            | 4.8                | 1.0            | 17.1                                  | 0.5            | 7.0              | 0.4            | 0.4                   | 0.9            | 17 |
| 43.9   | 14.5           | 44.7                                    | 11.4           | 28.4               | 2.5            | 37.3                                  | 5.3            | 35.3             | 3.5            | 9.2                   | 4.3            | 18 |
| 76.6   | 13.6           | 43.7                                    | 7.8            | 24.1               | 3.8            | 36.2                                  | 4.4            | 29.6             | 9.1            | 7.0                   | 5.6            | 19 |
| 72.3   | 14.7           | 62.4                                    | 13.7           | 33.3               | 2.2            | 77.7                                  | 9.4            | 63.9             | 0.8            | 13.8                  | 1.9            | 20 |
| 0.2  | —              | 1.2                                     | 0.8            | 0.3                | 1.7            | 0.3                                   | 1.4            | 0.4              | 2.0            | 0.3                   | 1.3            | 21 |
| 282.1  | 56.7           | 235.1                                   | 40.3           | 115.1              | 14.6           | 231.0                                 | 26.5           | 166.3            | 20.2           | 45.8                  | 17.3           | 22 |
| 230.5  | 30.8           | 223.8                                   | 22.5           | 113.0              | 11.2           | 237.2                                 | 28.0           | 215.3            | 8.7            | 58.1                  | 13.3           | 23 |
| 8.7  | 0.9            | 12.2                                    | 1.9            | 13.1               | 9.0            | 22.7                                  | 0.8            | 17.3             | 1.7            | 4.0                   | 0.6            | 24 |
| 0.1  | —              | 0.1                                     | —              | 0.1                | —              | 0.1                                   | —              | 0.1              | —              | 0.1                   | —              | 25 |
| —  | —              | 0.1                                     | —              | —                  | —              | —                                     | —              | 0.1              | —              | —                     | —              | 26 |
| —  | —              | —                                       | —              | —                  | —              | —                                     | —              | —                | —              | —                     | —              | 27 |
| 2.6  | —              | —                                       | —              | —                  | —              | —                                     | —              | —                | —              | —                     | —              | 28 |
| —  | 2.1            | 1.6                                     | —              | 0.1                | —              | 0.3                                   | 0.1            | 2.1              | —              | —                     | —              | 29 |
| 0.1  | —              | 0.4                                     | 0.2            | 0.4                | 0.1            | 1.4                                   | 0.1            | 0.2              | —              | 0.4                   | 0.1            | 30 |
| 1.6  | 0.4            | 0.2                                     | —              | 0.1                | —              | 0.2                                   | —              | 0.2              | —              | —                     | —              | 31 |
| —  | —              | —                                       | —              | —                  | —              | —                                     | —              | —                | —              | —                     | —              | 32 |
| —  | —              | 0.2                                     | —              | 0.1                | —              | 0.2                                   | —              | 0.1              | —              | —                     | —              | 33 |
| 1.7  | 0.1            | 0.4                                     | —              | 0.4                | 0.1            | 0.9                                   | 0.2            | 0.9              | —              | 0.1                   | —              | 34 |
| 0.1  | —              | 0.1                                     | —              | 0.3                | —              | 0.3                                   | —              | 0.5              | —              | 0.1                   | —              | 35 |
| 3.9  | 0.5            | 4.1                                     | 0.7            | 3.4                | 0.3            | 8.8                                   | 0.4            | 4.4              | 0.4            | 1.6                   | 0.6            | 36 |
| —  | —              | —                                       | —              | —                  | —              | —                                     | —              | —                | —              | —                     | —              | 37 |
| —  | —              | —                                       | —              | —                  | —              | —                                     | —              | —                | —              | —                     | —              | 38 |
| 8.6  | —              | 2.5                                     | 0.1            | 3.4                | —              | 2.8                                   | 0.2            | 4.1              | —              | 0.4                   | —              | 39 |
| —  | —              | —                                       | —              | —                  | —              | 0.6                                   | —              | 0.1              | —              | —                     | —              | 40 |
| 2.3  | 2.6            | 7.1                                     | 0.7            | 6.3                | 0.7            | 15.5                                  | 9.0            | 5.2              | 1.7            | 1.9                   | 0.7            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

**TABLE 4— (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1955 TAXATION YEAR — CANADA**  
(All money figures in millions of dollars)

|                                      |  | Industrial Division: MANUFACTURING—(Continued) |                        |                          |                        |                              |                        |                          |                        |
|--------------------------------------|--|--|------------------------|--------------------------|------------------------|------------------------------|------------------------|--------------------------|------------------------|
|                                      |  | Machine Tools                                  |                        | Machinery<br>n.e.c.      |                        | Primary Iron<br>and<br>Steel |                        | Sheet Metal<br>Products  |                        |
|                                      |  | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies.....                 | 44   | 19                     | 209                      | 75                     | 30                           | 9                      | 280                      | 103                    |
| <b>Assets</b>                        |  |  |                        |                          |                        |                              |                        |                          |                        |
| 2                                    | Cash.....                                | \$ 1.1   | \$ 0.6                 | \$ 13.9                  | \$ 2.0                 | \$ 19.8                      | \$ 0.2                 | \$ 12.6                  | \$ 0.4                 |
| 3                                    | Government Securities.....               | 0.3  | —                      | 8.2                      | 0.3                    | 30.1                         | —                      | 1.3                      | 0.2                    |
| 4                                    | Other Securities.....                    | 0.4  | —                      | 3.6                      | 0.2                    | 47.3                         | —                      | 1.5                      | 0.1                    |
| 5                                    | Receivables.....                         | 4.1  | 0.6                    | 50.0                     | 6.8                    | 80.6                         | 0.7                    | 29.3                     | 6.3                    |
| 6                                    | Inventories.....                         | 8.0  | 2.6                    | 84.0                     | 10.1                   | 147.7                        | 3.0                    | 50.9                     | 12.2                   |
| 7                                    | Land.....                                | 0.5  | 0.1                    | 3.9                      | 0.8                    | 7.5                          | 0.2                    | 3.7                      | 0.5                    |
| 8                                    | Buildings and Equipment.....             | 10.3   | 6.7                    | 106.1                    | 15.7                   | 470.2                        | 56.2                   | 94.5                     | 25.7                   |
| 9                                    | Investment in Affiliated Companies.....  | 1.2  | 0.2                    | 8.3                      | 0.6                    | 71.3                         | 11.3                   | 4.0                      | 3.1                    |
| 10                                   | Other Assets.....                        | 0.3  | 0.3                    | 6.8                      | 1.8                    | 3.7                          | 2.0                    | 3.1                      | 2.0                    |
| 11                                   | Total.....                               | 26.2   | 11.1                   | 284.8                    | 38.3                   | 878.0                        | 73.7                   | 200.9                    | 50.6                   |
| <b>Liabilities and Capital</b>       |  |  |                        |                          |                        |                              |                        |                          |                        |
| 12                                   | Bank Loans.....                          | 1.3  | 0.5                    | 13.6                     | 4.0                    | 4.3                          | 7.7                    | 7.5                      | 3.9                    |
| 13                                   | Payables.....                            | 4.9  | 0.7                    | 30.1                     | 5.1                    | 72.6                         | 1.6                    | 17.6                     | 5.0                    |
| 14                                   | Tax Liabilities.....                     | 0.8  | —                      | 7.9                      | 0.1                    | 35.0                         | 0.1                    | 5.7                      | 0.2                    |
| 15                                   | Other Liabilities.....                   | 2.0  | 0.5                    | 32.2                     | 11.7                   | 45.9                         | 4.4                    | 11.0                     | 4.4                    |
| 16                                   | Mortgage Debt.....                       | 0.5  | 0.1                    | 3.3                      | 0.3                    | 0.1                          | —                      | 1.5                      | 0.5                    |
| 17                                   | Other Funded Debt.....                   | 2.5  | —                      | 10.5                     | 1.0                    | 104.5                        | 1.7                    | 12.6                     | 7.3                    |
| 18                                   | Depreciation and Depletion Reserves..... | 4.2  | 5.2                    | 52.2                     | 6.7                    | 284.0                        | 35.0                   | 48.2                     | 12.9                   |
| 19                                   | Capital Stock.....                       | 2.6  | 1.1                    | 41.2                     | 7.3                    | 83.8                         | 22.1                   | 40.8                     | 10.4                   |
| 20                                   | Surplus.....                             | 7.8  | 3.3                    | 94.1                     | 3.4                    | 247.9                        | 2.4                    | 56.7                     | 6.9                    |
| 21                                   | Less <i>Deficit</i> .....                | <i>0.3</i>                                     | <i>0.3</i>             | <i>0.3</i>               | <i>1.3</i>             | —                            | <i>1.5</i>             | <i>0.6</i>               | <i>1.0</i>             |
| 22                                   | Total.....                               | 26.2   | 11.1                   | 284.8                    | 38.3                   | 878.0                        | 73.7                   | 200.9                    | 50.6                   |
| 23                                   | Gross Sales or Revenue.....              | 33.2   | 5.0                    | 303.8                    | 38.0                   | 692.3                        | 10.6                   | 264.1                    | 45.9                   |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 2.4  | <i>0.5</i>             | 29.6                     | <i>1.7</i>             | 68.6                         | <i>0.3</i>             | 18.7                     | <i>1.2</i>             |
| <b>Selected Revenues and Charges</b> |  |  |                        |                          |                        |                              |                        |                          |                        |
| 25                                   | Rents Received.....                      | —  | —                      | 2.0                      | 0.1                    | —                            | —                      | 0.1                      | —                      |
| 26                                   | Bond Interest Received.....              | —  | —                      | 0.1                      | —                      | 0.6                          | —                      | —                        | —                      |
| 27                                   | Mortgage Interest Received.....          | —  | —                      | —                        | —                      | —                            | —                      | —                        | —                      |
| 28                                   | Foreign Dividends Received.....          | —  | —                      | 0.6                      | —                      | —                            | —                      | —                        | —                      |
| 29                                   | Canadian Dividends Received.....         | 0.1  | —                      | 0.1                      | —                      | 1.4                          | —                      | —                        | —                      |
| 30                                   | Rents Paid.....                          | 0.1  | —                      | 0.6                      | 0.3                    | 0.9                          | —                      | 1.2                      | 0.2                    |
| 31                                   | Bond Interest Paid.....                  | —  | —                      | 0.2                      | —                      | 2.1                          | —                      | 0.4                      | 0.3                    |
| 32                                   | Mortgage Interest Paid.....              | —  | —                      | 0.1                      | —                      | —                            | —                      | 0.1                      | —                      |
| 33                                   | Charitable Donations.....                | —  | —                      | 0.1                      | —                      | 0.6                          | —                      | 0.1                      | —                      |
| 34                                   | Pension Contributions.....               | —  | —                      | 0.9                      | —                      | 2.5                          | —                      | 1.3                      | 0.1                    |
| 35                                   | Group Insurance Contributions.....       | —  | —                      | 0.3                      | —                      | 0.5                          | —                      | 1.1                      | 0.1                    |
| 36                                   | Capital Cost Allowance.....              | 0.7  | 0.2                    | 6.5                      | 1.0                    | 51.1                         | 2.4                    | 6.0                      | 1.4                    |
| 37                                   | Depletion Charged.....                   | —  | —                      | —                        | —                      | 0.2                          | —                      | —                        | —                      |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                      | 0.1                      | —                      | —                            | —                      | —                        | —                      |
| 39                                   | Cash Dividends Charged.....              | 0.1  | —                      | 7.5                      | —                      | 10.9                         | —                      | 1.7                      | 0.4                    |
| 40                                   | Stock Dividends Charged.....             | —  | —                      | —                        | —                      | —                            | —                      | —                        | —                      |
| 41                                   | Capital Expenditures.....                | 1.7  | 0.2                    | 9.0                      | 1.4                    | 48.3                         | 0.9                    | 11.5                     | 1.5                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                                       |                |                    |                |                    |                |                         |                |                  |                |    |
|--|----------------|---------------------------------------|----------------|--------------------|----------------|--------------------|----------------|-------------------------|----------------|------------------|----------------|----|
| Wire and Wire Products                         |                | Miscellaneous Iron and Steel Products |                | Group 10-Sub-Total |                | Aircraft and Parts |                | Auto Repair and Garages |                | Motor Vehicles   |                |    |
| Profit Companies                               | Loss Companies | Profit Companies                      | Loss Companies | Profit Companies   | Loss Companies | Profit Companies   | Loss Companies | Profit Companies        | Loss Companies | Profit Companies | Loss Companies |    |
| 48   | 10             | 78                                    | 26             | 1,504              | 525            | 35                 | 13             | 301                     | 133            | 25               | 5              | 1  |
| \$ 3.7   | \$ —           | \$ 6.0                                | \$ 7.0         | \$ 106.3           | \$ 13.8        | \$ 14.0            | \$ 0.4         | \$ 1.6                  | \$ 0.4         | \$ 26.0          | \$ 0.4         | 2  |
| 2.5  | —              | 2.1                                   | 0.7            | 54.7               | 2.0            | 5.5                | —              | 0.1                     | —              | 22.8             | —              | 3  |
| 2.1  | —              | 0.7                                   | —              | 71.0               | 1.1            | 2.3                | 0.3            | 0.4                     | 0.1            | 0.6              | —              | 4  |
| 7.0  | 0.2            | 18.4                                  | 1.2            | 365.8              | 35.6           | 37.5               | 1.9            | 5.0                     | 1.3            | 34.0             | 0.8            | 5  |
| 14.7   | 0.2            | 36.2                                  | 0.9            | 651.8              | 74.0           | 70.3               | 8.4            | 4.3                     | 1.7            | 93.5             | 2.5            | 6  |
| 0.8  | 0.1            | 1.5                                   | 0.1            | 37.7               | 4.9            | 1.3                | 0.2            | 1.3                     | 0.4            | 7.9              | 0.2            | 7  |
| 27.3   | 1.5            | 51.9                                  | 1.4            | 1,136.6            | 185.5          | 90.1               | 9.5            | 9.6                     | 5.5            | 263.2            | 2.9            | 8  |
| 1.2  | 0.2            | 2.8                                   | —              | 190.6              | 36.4           | 4.6                | 0.9            | 0.8                     | —              | 35.5             | —              | 9  |
| 0.8  | 0.1            | 1.3                                   | 0.5            | 31.7               | 10.2           | 2.5                | 0.5            | 1.9                     | 0.8            | 8.5              | 0.1            | 10 |
| 60.1   | 2.2            | 120.9                                 | 11.8           | 2,646.3            | 363.3          | 228.2              | 22.1           | 24.9                    | 10.2           | 491.8            | 6.9            | 11 |
| 0.7  | —              | 1.3                                   | 0.5            | 57.1               | 28.0           | 1.4                | 1.7            | 1.6                     | 1.2            | 39.8             | 2.7            | 12 |
| 4.1  | 0.2            | 8.1                                   | 0.6            | 225.3              | 26.8           | 25.0               | 1.3            | 4.2                     | 1.6            | 32.8             | 0.3            | 13 |
| 2.4  | —              | 2.2                                   | —              | 81.3               | 0.9            | 14.6               | 0.1            | 0.4                     | —              | 27.0             | —              | 14 |
| 2.0  | 0.2            | 23.6                                  | 1.0            | 232.7              | 36.3           | 70.6               | 8.1            | 2.9                     | 1.8            | 36.3             | 1.1            | 15 |
| 1.2  | —              | 0.4                                   | —              | 11.7               | 4.3            | 15.8               | 0.2            | 1.7                     | 0.8            | 0.1              | 0.1            | 16 |
| 1.1  | 0.1            | 3.1                                   | —              | 208.6              | 22.0           | 3.2                | 2.8            | 0.6                     | 0.5            | —                | —              | 17 |
| 15.0   | 0.7            | 31.3                                  | 0.5            | 633.7              | 102.5          | 27.9               | 4.6            | 3.5                     | 1.4            | 107.9            | 1.1            | 18 |
| 8.8  | 0.7            | 15.8                                  | 1.8            | 410.1              | 87.9           | 20.5               | 3.2            | 5.3                     | 2.8            | 25.9             | 3.1            | 19 |
| 24.9   | 0.2            | 35.0                                  | 8.0            | 789.8              | 66.9           | 49.1               | 0.2            | 4.9                     | 0.8            | 222.0            | 0.1            | 20 |
| —  | 0.1            | 0.1                                   | 0.6            | 4.0                | 12.3           | —                  | 0.1            | 0.2                     | 0.8            | —                | 1.6            | 21 |
| 60.1   | 2.2            | 120.9                                 | 11.8           | 2,646.3            | 363.3          | 228.2              | 22.1           | 24.9                    | 10.2           | 491.8            | 6.9            | 22 |
| 62.9   | 1.0            | 154.5                                 | 10.6           | 2,588.7            | 225.6          | 388.7              | 14.3           | 49.4                    | 14.5           | 965.6            | 10.5           | 23 |
| 8.3  | —              | 13.9                                  | 0.7            | 219.5              | 11.2           | 30.0               | 0.3            | 2.0                     | 0.4            | 56.7             | 0.3            | 24 |
| —  | —              | 0.1                                   | —              | 2.8                | 0.2            | —                  | —              | 0.1                     | 0.1            | 0.1              | 0.1            | 25 |
| 0.1  | —              | —                                     | 0.1            | 1.0                | 0.1            | 0.1                | —              | —                       | —              | 0.2              | —              | 26 |
| —  | —              | —                                     | —              | —                  | —              | —                  | —              | —                       | —              | —                | —              | 27 |
| —  | —              | —                                     | —              | 3.2                | —              | —                  | —              | —                       | —              | 20.2             | —              | 28 |
| 0.1  | —              | 0.4                                   | 0.9            | 6.3                | 3.1            | —                  | —              | —                       | —              | 5.0              | —              | 29 |
| 0.1  | —              | 0.2                                   | 0.1            | 5.9                | 1.2            | 0.5                | 0.1            | 0.9                     | 0.4            | 0.7              | —              | 30 |
| —  | —              | 0.1                                   | —              | 5.2                | 0.8            | 0.2                | 0.2            | —                       | —              | 0.1              | —              | 31 |
| 0.1  | —              | —                                     | —              | 0.4                | 0.1            | 0.2                | —              | —                       | —              | —                | —              | 32 |
| —  | —              | 0.1                                   | —              | 1.5                | 0.1            | 0.2                | —              | —                       | —              | 0.5              | —              | 33 |
| 0.3  | —              | 0.2                                   | 0.1            | 9.7                | 0.7            | 1.0                | —              | —                       | —              | 0.4              | —              | 34 |
| 0.1  | —              | 0.2                                   | —              | 3.6                | 0.4            | 0.5                | —              | —                       | —              | 0.2              | —              | 35 |
| 1.7  | 0.1            | 2.6                                   | 0.2            | 94.8               | 8.1            | 14.8               | 1.2            | 0.8                     | 0.3            | 20.7             | —              | 36 |
| —  | —              | —                                     | —              | 0.3                | —              | —                  | —              | —                       | —              | —                | —              | 37 |
| —  | —              | —                                     | —              | 0.1                | —              | —                  | —              | —                       | —              | —                | —              | 38 |
| 1.9  | —              | 1.9                                   | 0.1            | 45.8               | 0.9            | 3.2                | 0.1            | 0.1                     | —              | 8.9              | —              | 39 |
| 0.1  | —              | —                                     | —              | 0.8                | —              | —                  | 0.2            | —                       | —              | —                | —              | 40 |
| 3.2  | 0.2            | 4.2                                   | 0.6            | 116.1              | 12.2           | 24.5               | 1.1            | 1.4                     | 0.4            | 29.1             | 0.1            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|                                      |   | Industrial Division: MANUFACTURING—(Continued) |                        |  |                        |  |                        |                          |                        |
|--------------------------------------|---|--|------------------------|--|------------------------|--|------------------------|--------------------------|------------------------|
|                                      |   | Motor Vehicle<br>Parts and<br>Accessories      |                        | Boat and Ship<br>Building and<br>Repairing |                        | Miscellaneous<br>Transportation<br>Equipment |                        | Group 11—Sub-Total       |                        |
|                                      |   | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                     | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies .....                 | 106  | 17                     | 88   | 38                     | 30   | 5                      | 585                      | 211                    |
| <b>Assets</b>                        |   |  |                        |  |                        |  |                        |                          |                        |
| 2                                    | Cash .....                                | \$ 9.7   | \$ 0.3                 | \$ 8.7                                     | \$ 0.1                 | \$ 6.8                                       | \$ 4.7                 | \$ 66.9                  | \$ 6.3                 |
| 3                                    | Government Securities .....               | 2.1  | —                      | 4.6  | 0.1                    | 5.1  | —                      | 40.2                     | 0.1                    |
| 4                                    | Other Securities .....                    | 0.7  | 0.1                    | 1.7  | 0.1                    | 2.0  | —                      | 7.6                      | 0.7                    |
| 5                                    | Receivables .....                         | 19.9   | 1.6                    | 23.0                                       | 1.6                    | 23.5   | 4.3                    | 142.9                    | 11.5                   |
| 6                                    | Inventories .....                         | 40.0   | 2.4                    | 63.1                                       | 1.6                    | 31.4   | 10.6                   | 302.5                    | 27.2                   |
| 7                                    | Land .....                                | 1.7  | 0.1                    | 3.3  | 0.6                    | 1.9  | 2.8                    | 17.4                     | 4.3                    |
| 8                                    | Buildings and Equipment .....             | 101.5  | 4.0                    | 62.6                                       | 13.1                   | 64.6   | 35.3                   | 591.7                    | 70.3                   |
| 9                                    | Investment in Affiliated Companies .....  | 4.8  | 1.0                    | 9.2  | 1.5                    | 14.3   | 3.9                    | 69.0                     | 7.3                    |
| 10                                   | Other Assets .....                        | 2.0  | 0.2                    | 1.8  | 0.3                    | 2.0  | 1.2                    | 18.6                     | 3.1                    |
| 11                                   | Total .....                               | 182.4  | 9.8                    | 177.9                                      | 19.0                   | 151.5  | 62.8                   | 1,256.7                  | 130.7                  |
| <b>Liabilities and Capital</b>       |   |  |                        |  |                        |  |                        |                          |                        |
| 12                                   | Bank Loans .....                          | 3.6  | 1.8                    | 1.0  | 1.9                    | 4.9  | 0.1                    | 52.4                     | 9.4                    |
| 13                                   | Payables .....                            | 14.0   | 1.0                    | 12.5                                       | 1.1                    | 14.3   | 5.5                    | 102.7                    | 10.8                   |
| 14                                   | Tax Liabilities .....                     | 6.3  | 0.1                    | 4.1  | —                      | 3.4  | 0.6                    | 55.8                     | 0.9                    |
| 15                                   | Other Liabilities .....                   | 7.1  | 1.1                    | 49.3                                       | 0.6                    | 9.1  | 0.6                    | 175.4                    | 13.4                   |
| 16                                   | Mortgage Debt .....                       | 1.4  | 0.2                    | 0.4  | 0.3                    | —  | 0.1                    | 19.4                     | 1.7                    |
| 17                                   | Other Funded Debt .....                   | 4.7  | 0.4                    | 1.4  | 0.6                    | 8.4  | 1.8                    | 18.2                     | 6.2                    |
| 18                                   | Depreciation and Depletion Reserves ..... | 54.2   | 1.4                    | 46.5                                       | 8.5                    | 41.3   | 19.1                   | 281.2                    | 36.1                   |
| 19                                   | Capital Stock .....                       | 22.1   | 1.3                    | 11.4                                       | 9.0                    | 36.5   | 18.5                   | 121.8                    | 38.0                   |
| 20                                   | Surplus .....                             | 69.0   | 2.6                    | 51.6                                       | 1.6                    | 33.7   | 17.5                   | 430.4                    | 22.8                   |
| 21                                   | Less Deficit .....                        | —  | <b>0.2</b>             | <b>0.2</b>                                 | <b>4.8</b>             | <b>0.2</b>                                   | <b>0.9</b>             | <b>0.5</b>               | <b>8.4</b>             |
| 22                                   | Total .....                               | 182.4  | 9.8                    | 177.9                                      | 19.0                   | 151.5  | 62.8                   | 1,256.7                  | 130.7                  |
| 23                                   | Gross Sales or Revenue .....              | 227.0  | 10.4                   | 159.0                                      | 7.6                    | 164.1  | 46.6                   | 1,953.9                  | 104.0                  |
| 24                                   | Current Year Profit or Loss .....         | 20.0   | <b>0.7</b>             | 12.6                                       | <b>0.6</b>             | 11.7   | <b>0.9</b>             | 133.0                    | <b>3.3</b>             |
| <b>Selected Revenues and Charges</b> |   |  |                        |  |                        |  |                        |                          |                        |
| 25                                   | Rents Received .....                      | 0.1  | —                      | 0.1  | —                      | —  | —                      | 0.5                      | 0.2                    |
| 26                                   | Bond Interest Received .....              | —  | —                      | 0.1  | —                      | 0.2  | —                      | 0.6                      | —                      |
| 27                                   | Mortgage Interest Received .....          | —  | —                      | —  | —                      | —  | —                      | —                        | —                      |
| 28                                   | Foreign Dividends Received .....          | —  | —                      | —  | —                      | —  | 0.2                    | 20.2                     | 0.2                    |
| 29                                   | Canadian Dividends Received .....         | 0.1  | —                      | 0.4  | —                      | 0.2  | 0.2                    | 5.7                      | 0.2                    |
| 30                                   | Rents Paid .....                          | 0.6  | 0.1                    | 0.2  | —                      | 0.1  | —                      | 3.1                      | 0.6                    |
| 31                                   | Bond Interest Paid .....                  | 0.2  | —                      | 0.1  | —                      | 0.4  | —                      | 1.0                      | 0.2                    |
| 32                                   | Mortgage Interest Paid .....              | —  | —                      | —  | —                      | —  | —                      | 0.2                      | 0.1                    |
| 33                                   | Charitable Donations .....                | 0.1  | —                      | 0.1  | —                      | 0.1  | —                      | 1.0                      | 0.1                    |
| 34                                   | Pension Contributions .....               | 1.1  | —                      | 0.5  | —                      | 1.1  | 0.4                    | 4.0                      | 0.5                    |
| 35                                   | Group Insurance Contributions .....       | 0.3  | —                      | 0.1  | —                      | 0.2  | —                      | 1.4                      | 0.1                    |
| 36                                   | Capital Cost Allowance .....              | 7.8  | 0.2                    | 2.6  | 0.5                    | 3.1  | 1.9                    | 49.9                     | 4.0                    |
| 37                                   | Depletion Charged .....                   | —  | —                      | —  | —                      | —  | —                      | —                        | —                      |
| 38                                   | Write-off Mine and Oil Development .....  | —  | —                      | —  | —                      | —  | —                      | —                        | —                      |
| 39                                   | Cash Dividends Charged .....              | 3.9  | —                      | 2.0  | 0.2                    | 11.6   | 0.7                    | 29.8                     | 1.0                    |
| 40                                   | Stock Dividends Charged .....             | 0.3  | —                      | —  | —                      | —  | —                      | 0.3                      | 0.2                    |
| 41                                   | Capital Expenditures .....                | 6.5  | 0.4                    | 2.7  | 1.2                    | 3.4  | 1.7                    | 67.5                     | 4.8                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

TABLE 4— (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                                  |                |                    |                |  |                |                                 |                |                                   |                |    |
|--|----------------|----------------------------------|----------------|--------------------|----------------|--|----------------|---------------------------------|----------------|-----------------------------------|----------------|----|
| Aluminum Products                              |                | Other Non-Ferrous Metal Products |                | Group 12—Sub-Total |                | Heavy Electrical Machinery and Equipment |                | Household Electrical Appliances |                | Miscellaneous Electrical Products |                |    |
| Profit Companies                               | Loss Companies | Profit Companies                 | Loss Companies | Profit Companies   | Loss Companies | Profit Companies                         | Loss Companies | Profit Companies                | Loss Companies | Profit Companies                  | Loss Companies |    |
| 61   | 24             | 260                              | 97             | 321                | 121            | 52                                       | 16             | 110                             | 44             | 113                               | 22             | 1  |
| \$ 0.7   | \$ 0.4         | \$ 26.0                          | \$ 0.9         | \$ 26.7            | \$ 1.3         | \$ 1.9                                   | \$ 0.3         | \$ 10.5                         | \$ 1.4         | \$ 9.6                            | \$ 0.2         | 2  |
| 0.3  | —              | 26.5                             | —              | 26.8               | —              | 0.8                                      | —              | 0.9                             | 0.5            | 2.1                               | 0.2            | 3  |
| 0.2  | —              | 9.5                              | 0.2            | 9.7                | 0.2            | 0.5                                      | 0.2            | 5.8                             | —              | 2.5                               | 0.1            | 4  |
| 6.7  | 3.2            | 61.5                             | 4.6            | 68.3               | 7.8            | 9.4                                      | 1.9            | 51.2                            | 3.5            | 75.0                              | 3.6            | 5  |
| 6.5  | 3.4            | 121.2                            | 10.2           | 127.7              | 13.6           | 17.9                                     | 4.6            | 98.0                            | 11.7           | 142.1                             | 4.5            | 6  |
| 0.1  | 0.1            | 30.2                             | 1.1            | 30.3               | 1.2            | 0.6                                      | 0.2            | 2.7                             | 0.4            | 5.2                               | 0.2            | 7  |
| 15.1   | 5.8            | 831.2                            | 16.9           | 846.4              | 22.7           | 17.7                                     | 5.2            | 95.5                            | 20.7           | 188.4                             | 5.1            | 8  |
| 0.6  | 0.1            | 73.3                             | 3.0            | 73.9               | 3.1            | 1.5                                      | 3.0            | 24.6                            | 0.3            | 14.4                              | 0.2            | 9  |
| 1.0  | 0.4            | 19.2                             | 2.2            | 20.2               | 2.6            | 0.9                                      | 0.7            | 6.3                             | 0.8            | 3.5                               | 0.7            | 10 |
| 31.4   | 13.4           | 1,198.6                          | 39.1           | 1,230.0            | 52.4           | 51.1                                     | 16.2           | 295.5                           | 39.2           | 442.9                             | 14.7           | 11 |
| 1.9  | 0.8            | 13.3                             | 4.7            | 15.2               | 5.5            | 2.5                                      | 2.7            | 25.5                            | 1.7            | 10.1                              | 2.2            | 12 |
| 3.8  | 1.6            | 41.6                             | 4.5            | 45.4               | 6.1            | 5.3                                      | 1.4            | 36.4                            | 5.8            | 56.4                              | 3.4            | 13 |
| 1.0  | 0.1            | 80.8                             | 0.2            | 81.8               | 0.2            | 1.1                                      | 0.1            | 10.3                            | 0.2            | 18.5                              | —              | 14 |
| 1.4  | 0.9            | 34.7                             | 5.1            | 36.2               | 6.0            | 4.3                                      | 3.6            | 29.7                            | 8.8            | 10.1                              | 2.9            | 15 |
| 0.9  | 2.5            | 3.3                              | 0.8            | 4.1                | 3.3            | 0.2                                      | 0.1            | 1.1                             | 0.3            | 0.5                               | —              | 16 |
| 2.1  | 0.7            | 339.0                            | 1.5            | 341.1              | 2.2            | 1.1                                      | —              | 25.2                            | 0.7            | 16.4                              | 0.1            | 17 |
| 7.1  | 3.6            | 312.5                            | 6.7            | 319.6              | 10.3           | 8.6                                      | 2.4            | 47.1                            | 7.9            | 101.0                             | 2.7            | 18 |
| 3.2  | 2.1            | 188.8                            | 10.2           | 192.0              | 12.3           | 5.9                                      | 3.4            | 32.6                            | 8.3            | 49.4                              | 4.3            | 19 |
| 10.3   | 1.8            | 185.4                            | 7.2            | 195.7              | 9.0            | 22.3                                     | 2.8            | 88.9                            | 6.7            | 180.8                             | 1.6            | 20 |
| 0.3  | 0.7            | 0.7                              | 1.8            | 1.1                | 2.5            | 0.2                                      | 0.3            | 1.2                             | 1.1            | 0.2                               | 2.5            | 21 |
| 31.4   | 13.4           | 1,198.6                          | 39.1           | 1,230.0            | 52.4           | 51.1                                     | 16.2           | 295.5                           | 39.2           | 442.9                             | 14.7           | 22 |
| 40.0   | 11.5           | 615.6                            | 33.9           | 655.5              | 45.4           | 66.6                                     | 15.6           | 365.1                           | 44.6           | 633.7                             | 12.6           | 23 |
| 3.0  | 0.5            | 41.6                             | 2.4            | 44.6               | 2.9            | 4.1                                      | 0.8            | 20.9                            | 2.6            | 46.4                              | 0.9            | 24 |
| —  | —              | 1.4                              | 0.1            | 1.4                | 0.1            | —  | —              | 0.1                             | 0.3            | 0.1                               | —              | 25 |
| —  | —              | 0.5                              | —              | 0.5                | —              | —  | —              | —                               | —              | —                                 | —              | 26 |
| —  | —              | —                                | —              | —                  | —              | —  | —              | —                               | —              | —                                 | —              | 27 |
| —  | —              | 5.2                              | 0.1            | 5.2                | 0.1            | —  | —              | —                               | —              | 0.1                               | —              | 28 |
| —  | —              | 5.2                              | —              | 5.2                | —              | —  | —              | 0.5                             | —              | 1.7                               | —              | 29 |
| 0.2  | 0.1            | 1.3                              | 0.2            | 1.5                | 0.3            | 0.3                                      | 0.1            | 1.8                             | 0.3            | 2.8                               | 0.1            | 30 |
| 0.1  | —              | 11.3                             | —              | 11.3               | —              | —  | —              | 1.0                             | —              | 0.7                               | —              | 31 |
| —  | 0.1            | 1.0                              | —              | 1.1                | 0.1            | —  | —              | —                               | —              | —                                 | —              | 32 |
| —  | —              | 0.4                              | —              | 0.5                | —              | —  | —              | 0.2                             | —              | 0.3                               | —              | 33 |
| 0.1  | —              | 0.9                              | 0.1            | 1.0                | 0.1            | 0.3                                      | —              | 1.4                             | —              | 4.2                               | 0.1            | 34 |
| 0.1  | —              | 0.2                              | —              | 0.3                | —              | 0.1                                      | —              | 0.1                             | —              | 0.5                               | —              | 35 |
| 1.0  | 0.2            | 68.4                             | 1.1            | 69.4               | 1.2            | 1.2                                      | 0.2            | 6.4                             | 1.2            | 13.4                              | 0.2            | 36 |
| —  | —              | 0.1                              | —              | 0.1                | —              | —  | —              | —                               | —              | —                                 | —              | 37 |
| —  | —              | —                                | —              | —                  | —              | —  | —              | —                               | —              | —                                 | —              | 38 |
| —  | —              | 24.5                             | 0.3            | 24.5               | 0.3            | 0.6                                      | —              | 3.5                             | —              | 5.8                               | —              | 39 |
| —  | —              | 0.1                              | —              | 0.1                | —              | 0.2                                      | —              | 0.1                             | —              | 0.1                               | —              | 40 |
| 1.2  | 0.3            | 63.6                             | 3.5            | 63.6               | 3.8            | 2.1                                      | 1.0            | 13.7                            | 1.0            | 16.6                              | 0.4            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.



**TABLE 4 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|                                      |   | Industrial Division: MANUFACTURING—(Continued) |                        |  |                        |                             |                        |   |                        |
|--------------------------------------|---|--|------------------------|--|------------------------|-----------------------------|------------------------|---|------------------------|
|                                      |   | Group 13-Sub-Total                             |                        | Abrasive, Asbestos,<br>Cement and Clay<br>Products |                        | Glass and Glass<br>Products |                        | Miscellaneous<br>Non-Metallic<br>Mineral Products |                        |
|                                      |   | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                           | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies    | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                          | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies . . . . .                 | 275  | 82                     | 122  | 40                     | 45                          | 18                     | 210   | 81                     |
| <b>Assets</b>                        |   |  |                        |  |                        |                             |                        |   |                        |
| 2                                    | Cash . . . . .                                | \$ 22.1  | \$ 1.8                 | \$ 20.1  | \$ 1.0                 | \$ 4.5                      | \$ —                   | \$ 8.3  | \$ 1.1                 |
| 3                                    | Government Securities . . . . .               | 3.8  | 0.7                    | 6.5  | —                      | 6.0                         | —                      | 3.5   | —                      |
| 4                                    | Other Securities . . . . .                    | 8.7  | 0.3                    | 5.4  | —                      | 2.7                         | —                      | 1.5   | 0.2                    |
| 5                                    | Receivables . . . . .                         | 135.6  | 8.9                    | 14.7   | 1.9                    | 17.7                        | 1.1                    | 20.5  | 1.7                    |
| 6                                    | Inventories . . . . .                         | 258.0  | 20.8                   | 25.5   | 5.0                    | 24.8                        | 1.3                    | 17.5  | 1.9                    |
| 7                                    | Land . . . . .                                | 8.5  | 0.8                    | 7.1  | 0.5                    | 3.0                         | 0.1                    | 5.6   | 3.0                    |
| 8                                    | Buildings and Equipment . . . . .             | 301.6  | 31.0                   | 179.8  | 18.0                   | 57.9                        | 2.8                    | 81.6  | 10.1                   |
| 9                                    | Investment in Affiliated Companies . . . . .  | 40.5   | 3.5                    | 4.7  | 2.0                    | 7.2                         | —                      | 5.2   | 0.1                    |
| 10                                   | Other Assets . . . . .                        | 10.7   | 2.2                    | 3.0  | 1.0                    | 4.0                         | 0.1                    | 4.4   | 1.4                    |
| 11                                   | Total . . . . .                               | 789.6  | 70.1                   | 266.8  | 29.5                   | 127.7                       | 5.5                    | 148.1   | 19.6                   |
| <b>Liabilities and Capital</b>       |   |  |                        |  |                        |                             |                        |   |                        |
| 12                                   | Bank Loans . . . . .                          | 38.1   | 6.6                    | 4.4  | 3.6                    | 1.4                         | 0.6                    | 5.1   | 1.8                    |
| 13                                   | Payables . . . . .                            | 98.0   | 10.5                   | 11.0   | 1.8                    | 9.1                         | 0.4                    | 11.1  | 3.0                    |
| 14                                   | Tax Liabilities . . . . .                     | 29.9   | 0.3                    | 7.5  | —                      | 4.5                         | —                      | 5.2   | 0.3                    |
| 15                                   | Other Liabilities . . . . .                   | 44.1   | 15.2                   | 5.6  | 10.3                   | 8.3                         | 2.5                    | 8.9   | 1.4                    |
| 16                                   | Mortgage Debt . . . . .                       | 1.8  | 0.4                    | 6.9  | 0.3                    | 0.3                         | 0.2                    | 5.0   | 1.5                    |
| 17                                   | Other Funded Debt . . . . .                   | 42.7   | 0.8                    | 23.1   | 2.3                    | 10.1                        | 0.2                    | 6.5   | 2.1                    |
| 18                                   | Depreciation and Depletion Reserves . . . . . | 156.7  | 13.0                   | 93.4   | 6.2                    | 27.6                        | 1.0                    | 40.2  | 2.1                    |
| 19                                   | Capital Stock . . . . .                       | 87.8   | 16.0                   | 51.3   | 8.6                    | 31.2                        | 1.9                    | 17.6  | 6.8                    |
| 20                                   | Surplus . . . . .                             | 292.0  | 11.2                   | 64.2   | 0.3                    | 36.2                        | 0.1                    | 49.2  | 1.7                    |
| 21                                   | Less Deficit . . . . .                        | 1.6  | 3.9                    | 0.5  | 3.9                    | 1.0                         | 1.4                    | 0.8   | 1.1                    |
| 22                                   | Total . . . . .                               | 789.6  | 70.1                   | 266.8  | 29.5                   | 127.7                       | 5.5                    | 148.1   | 19.6                   |
| 23                                   | Gross Sales or Revenue . . . . .              | 1,065.4  | 72.8                   | 173.3  | 14.3                   | 132.2                       | 10.0                   | 153.2   | 9.3                    |
| 24                                   | Current Year Profit or Loss . . . . .         | 71.3   | 4.3                    | 30.7   | 0.7                    | 14.8                        | 0.4                    | 19.7  | 1.9                    |
| <b>Selected Revenues and Charges</b> |   |  |                        |  |                        |                             |                        |   |                        |
| 25                                   | Rents Received . . . . .                      | 0.2  | 0.3                    | 0.1  | —                      | 0.2                         | —                      | 0.1   | —                      |
| 26                                   | Bond Interest Received . . . . .              | 0.1  | —                      | 0.1  | —                      | 0.1                         | —                      | 0.1   | —                      |
| 27                                   | Mortgage Interest Received . . . . .          | —  | —                      | —  | —                      | —                           | —                      | —   | —                      |
| 28                                   | Foreign Dividends Received . . . . .          | 0.1  | —                      | —  | —                      | —                           | —                      | —   | —                      |
| 29                                   | Canadian Dividends Received . . . . .         | 2.2  | —                      | 0.9  | —                      | 0.1                         | —                      | 0.6   | —                      |
| 30                                   | Rents Paid . . . . .                          | 4.9  | 0.4                    | 0.3  | 0.1                    | 0.4                         | —                      | 0.3   | 0.1                    |
| 31                                   | Bond Interest Paid . . . . .                  | 1.8  | —                      | 0.4  | 0.3                    | 0.5                         | —                      | 0.5   | —                      |
| 32                                   | Mortgage Interest Paid . . . . .              | —  | —                      | —  | —                      | —                           | —                      | 0.1   | —                      |
| 33                                   | Charitable Donations . . . . .                | 0.5  | —                      | 0.1  | —                      | 0.1                         | —                      | 0.1   | —                      |
| 34                                   | Pension Contributions . . . . .               | 5.9  | —                      | 1.2  | —                      | 0.4                         | —                      | 0.3   | —                      |
| 35                                   | Group Insurance Contributions . . . . .       | 0.8  | —                      | 0.1  | —                      | 0.1                         | —                      | 0.1   | —                      |
| 36                                   | Capital Cost Allowance . . . . .              | 21.0   | 1.5                    | 11.5   | 0.6                    | 3.3                         | 0.1                    | 6.8   | 0.6                    |
| 37                                   | Depletion Charged . . . . .                   | —  | —                      | 0.1  | —                      | —                           | —                      | 0.2   | —                      |
| 38                                   | Write-off Mine and Oil Development . . . . .  | —  | —                      | —  | —                      | —                           | —                      | —   | —                      |
| 39                                   | Cash Dividends Charged . . . . .              | 9.9  | —                      | 6.7  | —                      | 1.6                         | —                      | 3.5   | —                      |
| 40                                   | Stock Dividends Charged . . . . .             | 0.4  | —                      | 0.7  | —                      | —                           | —                      | —   | —                      |
| 41                                   | Capital Expenditures . . . . .                | 32.3   | 2.3                    | 19.7   | 2.2                    | 4.6                         | 0.1                    | 9.3   | 2.3                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

TABLE 4—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR—CANADA

(All money figures in millions of dollars)

| Industrial Division: MANUFACTURING—(Continued) |                |                                 |                |   |                |                    |                |                             |                |                      |                |    |
|--|----------------|---------------------------------|----------------|---|----------------|--------------------|----------------|-----------------------------|----------------|----------------------|----------------|----|
| Group 14-Sub-Total                             |                | Petroleum Refining and Products |                | Miscellaneous Petroleum and Coal Products |                | Group 15-Sub-Total |                | Pharmaceutical Preparations |                | Paints and Varnishes |                |    |
| Profit Companies                               | Loss Companies | Profit Companies                | Loss Companies | Profit Companies                          | Loss Companies | Profit Companies   | Loss Companies | Profit Companies            | Loss Companies | Profit Companies     | Loss Companies |    |
| 377  | 139            | 26                              | 12             | 15  | 8              | 41                 | 20             | 151                         | 51             | 81                   | 23             | 1  |
| \$ 32.8  | \$ 2.1         | \$ 21.8                         | \$ 2.2         | \$ 6.4                                    | \$ 0.1         | \$ 28.2            | \$ 2.3         | \$ 9.7                      | \$ 0.3         | \$ 4.3               | \$ 0.1         | 2  |
| 16.0   | —              | 38.3                            | 0.5            | 0.6                                       | —              | 38.8               | 0.5            | 1.7                         | 0.1            | —                    | 0.1            | 3  |
| 9.6  | 0.3            | 75.1                            | 2.5            | 7.4                                       | 0.1            | 82.5               | 2.5            | 3.2                         | 1.1            | 1.1                  | —              | 4  |
| 52.8   | 4.8            | 149.5                           | 10.8           | 22.7                                      | 0.2            | 172.2              | 11.0           | 19.7                        | 1.4            | 16.9                 | 1.3            | 5  |
| 67.8   | 8.3            | 261.8                           | 20.5           | 13.3                                      | 0.2            | 275.1              | 20.7           | 25.2                        | 3.4            | 25.1                 | 2.4            | 6  |
| 15.7   | 3.6            | 95.1                            | 17.2           | 3.6                                       | —              | 98.7               | 17.3           | 2.6                         | 0.2            | 2.3                  | 0.2            | 7  |
| 319.3  | 30.9           | 815.1                           | 76.2           | 46.5                                      | 1.3            | 861.6              | 77.5           | 36.6                        | 2.9            | 34.0                 | 2.9            | 8  |
| 17.1   | 2.1            | 42.7                            | 76.9           | 6.4                                       | —              | 49.1               | 76.9           | 3.7                         | 0.1            | 8.1                  | —              | 9  |
| 11.4   | 2.6            | 17.9                            | 7.0            | 1.2                                       | —              | 19.1               | 7.0            | 4.9                         | 2.0            | 8.4                  | 0.3            | 10 |
| 542.6  | 54.7           | 1,517.3                         | 213.8          | 108.2                                     | 1.9            | 1,625.5            | 215.7          | 107.2                       | 11.4           | 100.2                | 7.3            | 11 |
| 10.9   | 6.0            | 1.2                             | 7.7            | 0.6                                       | 0.1            | 1.9                | 7.8            | 0.9                         | 0.9            | 5.2                  | 0.9            | 12 |
| 31.1   | 5.3            | 82.3                            | 9.8            | 6.9                                       | 0.3            | 89.2               | 10.1           | 8.6                         | 1.1            | 8.6                  | 0.7            | 13 |
| 17.1   | 0.4            | 56.6                            | 0.3            | 3.1                                       | —              | 59.7               | 0.3            | 3.7                         | —              | 1.8                  | —              | 14 |
| 22.8   | 14.2           | 195.9                           | 7.6            | 0.4                                       | 0.2            | 196.3              | 7.8            | 8.9                         | 4.5            | 7.0                  | 1.6            | 15 |
| 12.3   | 2.0            | 1.9                             | 5.5            | —   | —              | 1.9                | 5.6            | 0.4                         | 0.2            | 2.2                  | —              | 16 |
| 39.7   | 4.7            | 64.8                            | 56.8           | 24.0                                      | 0.3            | 88.8               | 57.1           | 2.4                         | 0.3            | 2.7                  | —              | 17 |
| 161.2  | 9.3            | 392.5                           | 12.7           | 26.7                                      | 0.6            | 419.1              | 13.3           | 17.8                        | 1.2            | 18.0                 | 0.8            | 18 |
| 100.1  | 17.3           | 285.0                           | 77.8           | 21.3                                      | 0.3            | 306.3              | 78.1           | 25.7                        | 3.9            | 21.3                 | 2.4            | 19 |
| 149.6  | 2.0            | 437.1                           | 36.1           | 25.0                                      | 0.3            | 462.1              | 36.4           | 39.2                        | 1.2            | 33.4                 | 1.3            | 20 |
| 2.4  | 6.4            | —                               | 0.6            | —   | 0.2            | —                  | 0.8            | 0.5                         | 1.8            | —                    | 0.5            | 21 |
| 542.6  | 54.7           | 1,517.3                         | 213.8          | 108.2                                     | 1.9            | 1,625.5            | 215.7          | 107.2                       | 11.4           | 100.2                | 7.3            | 22 |
| 458.7  | 33.6           | 1,589.5                         | 82.2           | 83.2                                      | 1.6            | 1,672.7            | 83.8           | 124.8                       | 9.0            | 106.7                | 8.5            | 23 |
| 65.1   | 2.9            | 115.8                           | 0.3            | 8.8                                       | 0.1            | 124.7              | 0.4            | 14.7                        | 1.1            | 7.1                  | 0.4            | 24 |
| 0.3  | —              | 6.6                             | 0.3            | —   | —              | 6.6                | 0.3            | 0.2                         | 0.1            | 0.1                  | —              | 25 |
| 0.3  | —              | 1.2                             | —              | —   | —              | 1.2                | —              | —                           | —              | —                    | —              | 26 |
| —  | —              | 0.2                             | 0.1            | —   | —              | 0.2                | 0.1            | —                           | —              | —                    | —              | 27 |
| —  | —              | —                               | —              | —   | —              | —                  | —              | —                           | —              | —                    | —              | 28 |
| 1.7  | —              | 2.9                             | —              | 0.3                                       | —              | 3.2                | —              | 0.1                         | —              | —                    | —              | 29 |
| 0.9  | 0.2            | 7.7                             | 1.7            | 0.4                                       | 0.1            | 8.1                | 1.7            | 0.5                         | 0.1            | 0.4                  | 0.1            | 30 |
| 1.3  | 0.3            | 5.8                             | 1.7            | 1.1                                       | —              | 6.9                | 1.7            | 0.1                         | —              | 0.2                  | —              | 31 |
| 0.1  | —              | —                               | —              | —   | —              | —                  | —              | —                           | —              | —                    | —              | 32 |
| 0.3  | —              | 1.0                             | —              | 0.1                                       | —              | 1.1                | —              | 0.1                         | —              | 0.1                  | —              | 33 |
| 1.9  | —              | 4.6                             | —              | 0.4                                       | —              | 5.1                | —              | 0.7                         | —              | 0.4                  | —              | 34 |
| 0.3  | —              | 0.4                             | —              | 0.1                                       | —              | 0.5                | —              | 0.2                         | —              | 0.1                  | —              | 35 |
| 21.6   | 1.3            | 70.8                            | 4.7            | 2.6                                       | 0.2            | 73.4               | 4.9            | 2.1                         | 0.1            | 1.6                  | 0.1            | 36 |
| 0.4  | —              | 6.6                             | 0.7            | —   | —              | 6.6                | 0.7            | —                           | —              | —                    | —              | 37 |
| —  | —              | 9.1                             | 0.2            | —   | —              | 9.1                | 0.2            | —                           | —              | —                    | —              | 38 |
| 11.8   | 0.1            | 39.5                            | 0.2            | 1.9                                       | —              | 41.4               | 0.2            | 3.9                         | —              | 1.8                  | —              | 39 |
| 0.7  | —              | —                               | —              | —   | —              | —                  | —              | —                           | —              | —                    | —              | 40 |
| 33.6   | 4.6            | 114.1                           | 53.3           | 3.1                                       | 0.2            | 117.1              | 53.5           | 6.2                         | 0.1            | 3.0                  | 0.2            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|    |   | Industrial Division: MANUFACTURING—(Continued) |                |                                      |                |                                 |                |                    |                |
|----|---|--|----------------|--------------------------------------|----------------|---------------------------------|----------------|--------------------|----------------|
|    |   | Soaps and Toilet Preparations                  |                | Fertilizers and Industrial Chemicals |                | Miscellaneous Chemical Products |                | Group 16 Sub-Total |                |
|    |   | Profit Companies                               | Loss Companies | Profit Companies                     | Loss Companies | Profit Companies                | Loss Companies | Profit Companies   | Loss Companies |
| 1  | Number of Companies . . . . .                 | 115  | 28             | 52                                   | 16             | 199                             | 63             | 598                | 181            |
|    | <b>Assets</b>                                 |  |                |                                      |                |                                 |                |                    |                |
| 2  | Cash . . . . .                                | \$ 5.4   | \$ 0.3         | \$ 11.0                              | \$ 0.2         | \$ 26.6                         | \$ 0.5         | \$ 57.0            | \$ 1.4         |
| 3  | Government Securities . . . . .               | 1.9  | 0.1            | 1.2                                  | —              | 6.0                             | —              | 10.8               | 0.2            |
| 4  | Other Securities . . . . .                    | 1.6  | —              | 12.8                                 | —              | 8.3                             | 0.5            | 27.2               | 1.7            |
| 5  | Receivables . . . . .                         | 11.4   | 0.6            | 19.6                                 | 0.5            | 41.3                            | 2.5            | 108.9              | 6.3            |
| 6  | Inventories . . . . .                         | 24.8   | 0.9            | 30.1                                 | 0.9            | 59.0                            | 3.3            | 164.2              | 10.9           |
| 7  | Land . . . . .                                | 1.7  | 0.1            | 4.1                                  | 0.1            | 3.4                             | 0.4            | 14.0               | 0.9            |
| 8  | Buildings and Equipment . . . . .             | 52.7   | 1.4            | 219.1                                | 7.2            | 262.6                           | 16.0           | 605.0              | 30.4           |
| 9  | Investment in Affiliated Companies . . . . .  | 10.3   | —              | 4.7                                  | —              | 19.2                            | 0.2            | 46.0               | 0.3            |
| 10 | Other Assets . . . . .                        | 2.1  | 0.3            | 6.5                                  | 0.9            | 9.4                             | 1.1            | 31.3               | 4.6            |
| 11 | Total . . . . .                               | 111.8  | 3.7            | 309.3                                | 9.8            | 436.0                           | 24.4           | 1,064.4            | 56.6           |
|    | <b>Liabilities and Capital</b>                |  |                |                                      |                |                                 |                |                    |                |
| 12 | Bank Loans . . . . .                          | 1.9  | 0.5            | 3.3                                  | 0.7            | 3.3                             | 1.4            | 14.6               | 4.4            |
| 13 | Payables . . . . .                            | 9.1  | 0.3            | 13.0                                 | 0.8            | 24.5                            | 1.9            | 63.8               | 4.8            |
| 14 | Tax Liabilities . . . . .                     | 4.8  | —              | 8.3                                  | —              | 11.3                            | 0.2            | 29.9               | 0.3            |
| 15 | Other Liabilities . . . . .                   | 5.4  | 0.8            | 31.4                                 | 2.7            | 28.4                            | 6.6            | 81.1               | 16.3           |
| 16 | Mortgage Debt . . . . .                       | 0.2  | 0.2            | 0.7                                  | —              | 1.8                             | 1.2            | 5.4                | 1.7            |
| 17 | Other Funded Debt . . . . .                   | 5.1  | —              | 44.0                                 | 0.5            | 32.9                            | 0.6            | 87.1               | 1.4            |
| 18 | Depreciation and Depletion Reserves . . . . . | 20.8   | 0.5            | 75.5                                 | 0.5            | 121.1                           | 2.6            | 253.1              | 5.7            |
| 19 | Capital Stock . . . . .                       | 21.5   | 1.0            | 89.7                                 | 6.8            | 119.9                           | 11.3           | 278.2              | 25.4           |
| 20 | Surplus . . . . .                             | 43.3   | 0.5            | 44.6                                 | —              | 95.8                            | 1.1            | 256.3              | 4.0            |
| 21 | Less Deficit . . . . .                        | <b>0.2</b>                                     | <b>0.2</b>     | <b>1.2</b>                           | <b>2.3</b>     | <b>3.2</b>                      | <b>2.5</b>     | <b>5.1</b>         | <b>7.3</b>     |
| 22 | Total . . . . .                               | 111.8  | 3.7            | 309.3                                | 9.8            | 436.0                           | 24.4           | 1,064.4            | 56.6           |
| 23 | Gross Sales or Revenue . . . . .              | 152.7  | 4.8            | 221.8                                | 4.2            | 374.0                           | 18.9           | 979.9              | 45.3           |
| 24 | Current Year Profit or Loss . . . . .         | 12.6   | <b>0.3</b>     | 28.0                                 | <b>0.5</b>     | 28.5                            | <b>0.7</b>     | 90.9               | <b>3.1</b>     |
|    | <b>Selected Revenues and Charges</b>          |  |                |                                      |                |                                 |                |                    |                |
| 25 | Rents Received . . . . .                      | 0.1  | —              | —                                    | —              | 0.2                             | —              | 0.6                | 0.1            |
| 26 | Bond Interest Received . . . . .              | —  | —              | —                                    | —              | 0.1                             | —              | 0.2                | —              |
| 27 | Mortgage Interest Received . . . . .          | —  | —              | —                                    | —              | —                               | —              | —                  | —              |
| 28 | Foreign Dividends Received . . . . .          | —  | —              | —                                    | —              | 0.5                             | —              | 0.5                | —              |
| 29 | Canadian Dividends Received . . . . .         | 0.4  | —              | 0.2                                  | —              | 2.6                             | —              | 3.3                | —              |
| 30 | Rents Paid . . . . .                          | 0.7  | 0.1            | 0.3                                  | —              | 1.3                             | 0.1            | 3.3                | 0.4            |
| 31 | Bond Interest Paid . . . . .                  | 0.2  | —              | 2.0                                  | —              | 1.3                             | 0.1            | 3.8                | 0.1            |
| 32 | Mortgage Interest Paid . . . . .              | —  | —              | —                                    | —              | —                               | 0.1            | 0.1                | 0.1            |
| 33 | Charitable Donations . . . . .                | 0.1  | —              | 0.1                                  | —              | 0.3                             | —              | 0.7                | —              |
| 34 | Pension Contributions . . . . .               | 0.6  | —              | 0.6                                  | —              | 0.6                             | —              | 3.1                | 0.1            |
| 35 | Group Insurance Contributions . . . . .       | —  | —              | 0.1                                  | —              | 0.2                             | —              | 0.5                | —              |
| 36 | Capital Cost Allowance . . . . .              | 3.9  | 0.1            | 11.9                                 | —              | 21.2                            | 1.0            | 40.7               | 1.3            |
| 37 | Depletion Charged . . . . .                   | —  | —              | —                                    | —              | —                               | —              | —                  | —              |
| 38 | Write-off Mine and Oil Development . . . . .  | —  | —              | —                                    | —              | —                               | —              | —                  | —              |
| 39 | Cash Dividends Charged . . . . .              | 1.0  | —              | 4.7                                  | —              | 9.0                             | —              | 20.4               | 0.1            |
| 40 | Stock Dividends Charged . . . . .             | —  | —              | —                                    | —              | —                               | —              | 0.1                | —              |
| 41 | Capital Expenditures . . . . .                | 2.9  | 0.5            | 18.0                                 | 1.2            | 29.5                            | 7.4            | 59.6               | 9.4            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

| Industrial Division: MANUFACTURING—(Concluded) |                        |                                   |                                 |                                     | Industrial Division: CONSTRUCTION                  |                        |   |                        |                              |                        |    |
|--|------------------------|-----------------------------------|---------------------------------|-------------------------------------|--|------------------------|---|------------------------|------------------------------|------------------------|----|
| Misc. Mfg.<br>Industries<br>Group 17—Sub-Total |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies<br>✓ | General Contractors<br>Buildings and<br>Structures |                        | General Contractors<br>Roads and<br>Bridges |                        | Other General<br>Contractors |                        |    |
| Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies |                                   |                                 |                                     | Profit<br>Com-<br>panies                           | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                    | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies |    |
| 546  | 218                    | 10,057                            | 3,652                           | 13,709                              | 2,055  | 755                    | 203   | 89                     | 70                           | 42                     | 1  |
| \$ 12.5  | \$ 1.4                 | \$ 699.5                          | \$ 47.4                         | \$ 746.9                            | \$ 47.7  | \$ 8.0                 | \$ 5.5                                      | \$ 0.9                 | \$ 3.0                       | \$ 2.0                 | 2  |
| 2.7  | 0.3                    | 333.2                             | 8.2                             | 341.4                               | 10.1   | 3.5                    | 1.8   | 0.3                    | 1.4                          | 0.5                    | 3  |
| 3.8  | 0.5                    | 441.6                             | 21.9                            | 463.5                               | 32.2   | 5.8                    | 4.3   | 0.5                    | 1.5                          | 0.9                    | 4  |
| 35.1   | 5.2                    | 1,876.1                           | 182.9                           | 2,059.0                             | 223.9  | 53.2                   | 28.0  | 4.6                    | 6.7                          | 6.2                    | 5  |
| 56.1   | 7.9                    | 3,438.1                           | 358.2                           | 3,796.3                             | 211.0  | 36.4                   | 3.4   | 0.8                    | 2.5                          | 1.9                    | 6  |
| 3.4  | 0.8                    | 623.1                             | 53.8                            | 676.9                               | 37.0   | 6.7                    | 1.6   | 0.4                    | 0.3                          | 0.1                    | 7  |
| 83.9   | 13.0                   | 8,575.7                           | 906.1                           | 9,481.8                             | 198.5  | 68.7                   | 77.7  | 18.3                   | 13.3                         | 15.5                   | 8  |
| 10.0   | 0.9                    | 1,313.3                           | 163.0                           | 1,476.3                             | 29.6   | 7.3                    | 4.3   | 1.2                    | 2.2                          | 4.5                    | 9  |
| 11.8   | 1.9                    | 359.4                             | 60.0                            | 419.4                               | 20.4   | 6.8                    | 3.5   | 1.3                    | 0.6                          | 0.9                    | 10 |
| 219.4  | 31.9                   | 17,660.2                          | 1,801.5                         | 19,461.7                            | 810.3  | 196.4                  | 130.0                                       | 28.4                   | 31.5                         | 32.5                   | 11 |
| 10.8   | 4.3                    | 527.6                             | 157.9                           | 685.5                               | 104.8  | 35.8                   | 15.3  | 4.7                    | 1.7                          | 6.3                    | 12 |
| 20.5   | 4.0                    | 1,232.2                           | 156.0                           | 1,388.2                             | 183.1  | 45.6                   | 13.3  | 3.9                    | 4.3                          | 3.2                    | 13 |
| 6.0  | 0.2                    | 605.6                             | 7.6                             | 613.2                               | 16.4   | 0.5                    | 2.9   | —                      | 1.0                          | —                      | 14 |
| 23.3   | 5.9                    | 1,354.3                           | 240.0                           | 1,594.3                             | 150.3  | 37.0                   | 9.8   | 2.2                    | 3.7                          | 5.7                    | 15 |
| 3.7  | 1.1                    | 120.9                             | 41.2                            | 162.1                               | 50.5   | 11.5                   | 1.3   | 0.5                    | 0.1                          | —                      | 16 |
| 4.3  | 1.3                    | 1,343.0                           | 157.7                           | 1,500.7                             | 11.9   | 2.7                    | 2.7   | 1.2                    | 1.3                          | 4.8                    | 17 |
| 42.4   | 5.6                    | 4,498.4                           | 384.8                           | 4,883.2                             | 102.6  | 34.5                   | 46.3  | 10.4                   | 7.5                          | 8.5                    | 18 |
| 40.3   | 10.3                   | 2,876.5                           | 475.9                           | 3,352.4                             | 56.3   | 23.1                   | 9.6   | 3.3                    | 4.0                          | 3.0                    | 19 |
| 70.6   | 3.0                    | 5,149.6                           | 272.5                           | 5,422.1                             | 136.1  | 19.3                   | 29.0  | 3.3                    | 9.3                          | 2.0                    | 20 |
| 2.5  | 3.7                    | 47.9                              | 92.1                            | 140.0                               | 1.7  | 13.4                   | 0.1   | 1.1                    | 1.3                          | 1.2                    | 21 |
| 219.4  | 31.9                   | 17,660.2                          | 1,801.5                         | 19,461.7                            | 810.3  | 196.4                  | 130.0                                       | 28.4                   | 31.5                         | 32.5                   | 22 |
| 247.8  | 31.3                   | 18,392.0                          | 1,413.2                         | 19,805.2                            | 1,213.6  | 265.1                  | 147.8                                       | 25.6                   | 42.3                         | 25.7                   | 23 |
| 18.9   | 1.9                    | 1,532.6                           | 63.4                            | 1,469.2                             | 59.2   | 15.5                   | 10.2  | 1.7                    | 4.0                          | 2.0                    | 24 |
| 0.9  | 0.1                    | 21.4                              | 2.4                             | 23.8                                | 3.5  | 1.7                    | 0.1   | 0.1                    | —                            | —                      | 25 |
| 0.1  | —                      | 8.0                               | 0.3                             | 8.3                                 | 3.0  | 0.1                    | —   | —                      | —                            | —                      | 26 |
| —  | —                      | 0.5                               | 0.2                             | 0.7                                 | 0.2  | —                      | —   | —                      | —                            | —                      | 27 |
| —  | —                      | 29.7                              | 0.4                             | 30.1                                | 0.1  | —                      | —   | —                      | —                            | —                      | 28 |
| 0.1  | —                      | 56.4                              | 4.0                             | 60.4                                | 1.4  | 0.5                    | 0.7   | —                      | —                            | 0.1                    | 29 |
| 2.5  | 0.4                    | 59.4                              | 12.2                            | 71.6                                | 2.2  | 0.8                    | 0.8   | —                      | 0.2                          | 0.1                    | 30 |
| 0.1  | —                      | 53.8                              | 5.2                             | 59.0                                | 0.2  | —                      | 0.1   | —                      | —                            | —                      | 31 |
| 0.2  | 0.1                    | 3.6                               | 0.9                             | 4.5                                 | 1.4  | 0.4                    | —   | —                      | —                            | —                      | 32 |
| 0.2  | —                      | 15.1                              | 0.4                             | 15.5                                | 0.6  | 0.1                    | 0.1   | —                      | —                            | —                      | 33 |
| 0.9  | —                      | 59.5                              | 2.3                             | 61.8                                | 0.5  | 0.1                    | 0.2   | —                      | —                            | —                      | 34 |
| 0.2  | —                      | 13.1                              | 1.4                             | 14.5                                | 0.3  | 0.1                    | 0.1   | —                      | —                            | —                      | 35 |
| 6.4  | 0.6                    | 608.0                             | 43.2                            | 651.2                               | 26.8   | 7.3                    | 11.1  | 2.3                    | 1.5                          | 2.0                    | 36 |
| —  | —                      | 16.6                              | 1.0                             | 17.6                                | —  | —                      | 0.1   | —                      | —                            | —                      | 37 |
| —  | —                      | 9.1                               | 0.3                             | 9.4                                 | —  | —                      | —   | —                      | —                            | —                      | 38 |
| 3.5  | —                      | 345.4                             | 3.9                             | 349.3                               | 4.6  | 1.6                    | 1.2   | 0.1                    | 0.3                          | 0.1                    | 39 |
| 0.2  | —                      | 13.8                              | 0.6                             | 14.4                                | 0.6  | —                      | 0.1   | —                      | 0.2                          | —                      | 40 |
| 9.9  | 1.8                    | 833.4                             | 145.3                           | 978.7                               | 46.8   | 15.8                   | 16.7  | 4.1                    | 1.8                          | 3.8                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

**TABLE 4— (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|                                      |  | <b>Industrial Division: CONSTRUCTION—(Concluded)</b> |                       |   |                       |  |                       |                               |                             |
|--------------------------------------|--|--|-----------------------|---|-----------------------|--|-----------------------|-------------------------------|-----------------------------|
|                                      |  | <b>Electrical Contractors</b>                        |                       | <b>Plumbing and Heating Contractors</b> |                       | <b>Other Special Trade Contractors</b> |                       | <b>Total Profit Companies</b> | <b>Total Loss Companies</b> |
|                                      |  | <b>Profit Companies</b>                              | <b>Loss Companies</b> | <b>Profit Companies</b>                 | <b>Loss Companies</b> | <b>Profit Companies</b>                | <b>Loss Companies</b> |                               |                             |
| 1                                    | Number of Companies.....                 | 310  | 101                   | 607                                     | 217                   | 629                                    | 229                   | 3,874                         | 1,433                       |
| <b>Assets</b>                        |  |  |                       |   |                       |  |                       |                               |                             |
| 2                                    | Cash.....                                | \$ 3.3   | \$ 0.4                | \$ 5.9                                  | \$ 0.4                | \$ 6.0                                 | \$ 0.6                | \$ 71.4                       | \$ 12.2                     |
| 3                                    | Government Securities.....               | 0.6  | —                     | 0.9                                     | 0.2                   | 1.3                                    | 0.1                   | 16.2                          | 4.7                         |
| 4                                    | Other Securities.....                    | 0.7  | 0.1                   | 1.8                                     | 0.3                   | 1.4                                    | 0.2                   | 41.8                          | 7.8                         |
| 5                                    | Receivables.....                         | 31.8   | 5.2                   | 37.8                                    | 8.5                   | 32.0                                   | 4.9                   | 360.2                         | 82.7                        |
| 6                                    | Inventories.....                         | 12.9   | 8.0                   | 18.5                                    | 6.5                   | 12.6                                   | 3.3                   | 260.8                         | 56.9                        |
| 7                                    | Land.....                                | 0.5  | 0.3                   | 0.9                                     | 0.2                   | 2.7                                    | 0.2                   | 42.9                          | 8.0                         |
| 8                                    | Buildings and Equipment.....             | 12.1   | 3.3                   | 17.3                                    | 4.3                   | 43.3                                   | 8.1                   | 362.1                         | 118.2                       |
| 9                                    | Investment in Affiliated Companies.....  | 0.9  | 1.3                   | 1.4                                     | —                     | 1.8                                    | 0.2                   | 40.3                          | 14.5                        |
| 10                                   | Other Assets.....                        | 2.6  | 0.6                   | 5.3                                     | 1.3                   | 5.6                                    | 1.3                   | 38.1                          | 12.3                        |
| 11                                   | Total.....                               | 65.5   | 19.2                  | 89.8                                    | 21.8                  | 106.7                                  | 18.9                  | 1,233.8                       | 317.3                       |
| <b>Liabilities and Capital</b>       |  |  |                       |   |                       |  |                       |                               |                             |
| 12                                   | Bank Loans.....                          | 5.7  | 2.8                   | 9.4                                     | 3.1                   | 8.9                                    | 2.8                   | 145.6                         | 55.4                        |
| 13                                   | Payables.....                            | 16.3   | 8.8                   | 22.7                                    | 6.5                   | 22.1                                   | 4.7                   | 261.8                         | 72.7                        |
| 14                                   | Tax Liabilities.....                     | 1.2  | —                     | 1.9                                     | 1.1                   | 2.1                                    | 0.1                   | 25.6                          | 1.7                         |
| 15                                   | Other Liabilities.....                   | 15.6   | 2.4                   | 9.1                                     | 2.9                   | 8.0                                    | 2.7                   | 196.5                         | 53.0                        |
| 16                                   | Mortgage Debt.....                       | 0.6  | 0.1                   | 1.5                                     | 0.3                   | 6.2                                    | 0.3                   | 60.2                          | 12.7                        |
| 17                                   | Other Funded Debt.....                   | 0.2  | 0.3                   | 0.7                                     | 0.4                   | 1.5                                    | 0.5                   | 18.3                          | 9.8                         |
| 18                                   | Depreciation and Depletion Reserves..... | 3.9  | 1.5                   | 6.9                                     | 1.7                   | 22.0                                   | 3.5                   | 189.3                         | 60.1                        |
| 19                                   | Capital Stock.....                       | 9.2  | 1.8                   | 12.5                                    | 3.9                   | 12.4                                   | 3.5                   | 103.9                         | 38.5                        |
| 20                                   | Surplus.....                             | 14.1   | 1.9                   | 25.4                                    | 3.3                   | 24.0                                   | 2.0                   | 237.8                         | 31.9                        |
| 21                                   | Less Deficit.....                        | <b>1.3</b>   | <b>0.4</b>            | <b>0.3</b>                              | <b>1.3</b>            | <b>0.5</b>                             | <b>1.2</b>            | <b>5.2</b>                    | <b>18.6</b>                 |
| 22                                   | Total.....                               | 65.5   | 19.2                  | 89.8                                    | 21.8                  | 106.7                                  | 18.9                  | 1,233.8                       | 317.3                       |
| 23                                   | Gross Sales or Revenue.....              | 106.9  | 61.9                  | 196.4                                   | 38.6                  | 166.9                                  | 30.0                  | 1,874.0                       | 446.9                       |
| 24                                   | Current Year Profit or Loss.....         | 4.9  | <b>0.8</b>            | 8.0                                     | <b>1.8</b>            | 8.5                                    | <b>1.5</b>            | 94.9                          | <b>23.3</b>                 |
| <b>Selected Revenues and Charges</b> |  |  |                       |   |                       |  |                       |                               |                             |
| 25                                   | Rents Received.....                      | 0.1  | —                     | 0.2                                     | —                     | 0.2                                    | —                     | 4.1                           | 1.8                         |
| 26                                   | Bond Interest Received.....              | —  | —                     | —                                       | —                     | —                                      | —                     | 0.4                           | 0.1                         |
| 27                                   | Mortgage Interest Received.....          | —  | —                     | —                                       | —                     | —                                      | —                     | 0.3                           | —                           |
| 28                                   | Foreign Dividends Received.....          | —  | —                     | —                                       | —                     | —                                      | —                     | 0.1                           | —                           |
| 29                                   | Canadian Dividends Received.....         | —  | —                     | —                                       | —                     | 0.1                                    | —                     | 2.2                           | 0.5                         |
| 30                                   | Rents Paid.....                          | 0.6  | 0.3                   | 0.9                                     | 0.3                   | 0.7                                    | 0.2                   | 5.3                           | 1.8                         |
| 31                                   | Bond Interest Paid.....                  | —  | —                     | —                                       | —                     | —                                      | —                     | 0.3                           | —                           |
| 32                                   | Mortgage Interest Paid.....              | —  | —                     | —                                       | —                     | 0.3                                    | —                     | 1.7                           | 0.4                         |
| 33                                   | Charitable Donations.....                | —  | —                     | 0.1                                     | —                     | 0.1                                    | —                     | 0.9                           | 0.1                         |
| 34                                   | Pension Contributions.....               | 0.1  | 0.1                   | 0.2                                     | —                     | 0.1                                    | —                     | 1.2                           | 0.2                         |
| 35                                   | Group Insurance Contributions.....       | 0.1  | —                     | 0.1                                     | —                     | 0.1                                    | —                     | 0.6                           | 0.1                         |
| 36                                   | Capital Cost Allowance.....              | 1.2  | 0.4                   | 1.9                                     | 0.4                   | 6.4                                    | 1.0                   | 48.9                          | 13.4                        |
| 37                                   | Depletion Charged.....                   | —  | —                     | —                                       | —                     | —                                      | —                     | 0.1                           | —                           |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                     | —                                       | —                     | —                                      | —                     | —                             | —                           |
| 39                                   | Cash Dividends Charged.....              | 0.4  | 0.2                   | 0.6                                     | —                     | 0.3                                    | 0.1                   | 7.4                           | 2.1                         |
| 40                                   | Stock Dividends Charged.....             | —  | —                     | —                                       | 0.1                   | —                                      | —                     | 1.1                           | 0.1                         |
| 41                                   | Capital Expenditures.....                | 2.3  | 1.2                   | 3.6                                     | 0.7                   | 12.2                                   | 1.6                   | 83.4                          | 27.2                        |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

|                                | Industrial Division: TRANSPORTATION, STORAGE and COMMUNICATION |                        |   |                        |                          |                        |                          |                        |   |                        |    |
|--------------------------------|--|------------------------|---|------------------------|--------------------------|------------------------|--------------------------|------------------------|---|------------------------|----|
| Total<br>All<br>Com-<br>panies | Steam Railways   |                        | Urban<br>Transportation<br>and Taxicabs |                        | Truck<br>Transportation  |                        | Water<br>Transportation  |                        | Air, Bus<br>and Other<br>Transportation |                        |    |
|                                | Profit<br>Com-<br>panies                                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                | Loss<br>Com-<br>panies |    |
| 5,307                          | 23   | 13                     | 251                                     | 171                    | 714                      | 304                    | 248                      | 119                    | 187                                     | 104                    | 1  |
| \$ 83.6                        | \$ 53.7  | \$ 0.6                 | \$ 2.2                                  | \$ 0.3                 | \$ 6.6                   | \$ 0.7                 | \$ 16.6                  | \$ 5.5                 | \$ 9.0                                  | \$ 6.2                 | 2  |
| 20.9                           | 89.9   | —                      | 0.4                                     | 0.1                    | 1.1                      | 0.1                    | 12.0                     | 0.1                    | 6.4                                     | 0.2                    | 3  |
| 49.6                           | 4.3  | 0.6                    | 1.4                                     | 0.1                    | 2.2                      | 0.5                    | 24.4                     | 2.2                    | 6.4                                     | 1.4                    | 4  |
| 442.9                          | 50.7   | 1.5                    | 9.8                                     | 0.7                    | 29.0                     | 9.4                    | 24.3                     | 8.4                    | 16.2                                    | 5.0                    | 5  |
| 317.7                          | 45.2   | 3.2                    | 6.4                                     | 0.3                    | 1.5                      | 0.6                    | 2.0                      | 0.4                    | 6.1                                     | 3.1                    | 6  |
| 50.9                           | 83.0   | 70.8                   | 4.4                                     | 2.3                    | 4.7                      | 0.6                    | 4.7                      | 0.4                    | 8.0                                     | 0.2                    | 7  |
| 480.3                          | 1,706.5  | 98.4                   | 191.5                                   | 12.3                   | 130.5                    | 40.9                   | 222.4                    | 78.6                   | 362.0                                   | 56.2                   | 8  |
| 54.8                           | 269.7  | 6.7                    | 0.9                                     | 1.3                    | 5.5                      | 1.9                    | 42.3                     | 7.9                    | 119.7                                   | 5.1                    | 9  |
| 50.4                           | 8.9  | 5.9                    | 7.1                                     | 1.5                    | 10.7                     | 4.1                    | 13.5                     | 4.4                    | 7.8                                     | 3.5                    | 10 |
| 1,551.1                        | 2,311.8  | 187.7                  | 224.1                                   | 18.9                   | 191.8                    | 58.8                   | 362.3                    | 107.9                  | 541.6                                   | 80.9                   | 11 |
| 201.0                          | 2.4  | 0.6                    | 8.1                                     | 3.1                    | 11.8                     | 5.2                    | 5.8                      | 5.3                    | 17.5                                    | 7.6                    | 12 |
| 334.5                          | 90.1   | 10.7                   | 15.8                                    | 2.1                    | 23.6                     | 8.8                    | 16.0                     | 7.1                    | 15.6                                    | 8.3                    | 13 |
| 27.3                           | 19.2   | —                      | 3.5                                     | —                      | 3.4                      | 1.1                    | 8.8                      | 1.3                    | 10.8                                    | 0.5                    | 14 |
| 249.5                          | 40.6   | 0.7                    | 95.3                                    | 4.5                    | 22.0                     | 7.4                    | 31.3                     | 18.2                   | 25.8                                    | 13.2                   | 15 |
| 72.9                           | 0.4  | —                      | 1.3                                     | 0.2                    | 4.4                      | 0.8                    | 6.0                      | 3.3                    | 3.1                                     | 1.3                    | 16 |
| 28.1                           | 504.7  | 132.9                  | 5.7                                     | 0.4                    | 5.2                      | 5.7                    | 26.8                     | 19.0                   | 257.8                                   | 12.9                   | 17 |
| 249.4                          | 641.9  | 16.8                   | 51.8                                    | 6.0                    | 66.1                     | 18.4                   | 134.2                    | 29.7                   | 76.3                                    | 16.3                   | 18 |
| 142.4                          | 522.8  | 34.7                   | 33.8                                    | 2.9                    | 22.5                     | 8.2                    | 45.2                     | 14.3                   | 87.4                                    | 19.2                   | 18 |
| 269.7                          | 489.8  | 0.5                    | 9.7                                     | 0.9                    | 33.2                     | 4.9                    | 89.4                     | 13.7                   | 48.5                                    | 3.4                    | 20 |
| 23.8                           | 0.1  | 9.2                    | 0.8                                     | 1.2                    | 0.5                      | 1.8                    | 1.2                      | 4.1                    | 1.1                                     | 1.8                    | 21 |
| 1,551.1                        | 2,311.8  | 187.7                  | 224.1                                   | 18.9                   | 191.8                    | 58.8                   | 362.3                    | 107.9                  | 541.6                                   | 80.9                   | 22 |
| 2,320.9                        | 596.6  | 32.3                   | 95.2                                    | 12.8                   | 248.3                    | 68.0                   | 224.0                    | 31.6                   | 141.9                                   | 41.8                   | 23 |
| 71.6                           | 59.8   | 2.9                    | 8.3                                     | 0.4                    | 13.9                     | 1.6                    | 25.5                     | 3.1                    | 24.7                                    | 0.8                    | 24 |
| 5.9                            | 0.1  | 0.2                    | 0.2                                     | —                      | 0.4                      | —                      | 0.1                      | —                      | 0.2                                     | —                      | 25 |
| 0.5                            | 3.2  | —                      | —                                       | —                      | —                        | —                      | 0.5                      | —                      | 3.4                                     | —                      | 26 |
| 0.3                            | —  | —                      | —                                       | —                      | —                        | —                      | 0.1                      | —                      | —                                       | —                      | 27 |
| 0.1                            | 0.8  | —                      | —                                       | —                      | —                        | —                      | —                        | —                      | —                                       | —                      | 28 |
| 2.7                            | 15.2   | —                      | —                                       | —                      | 0.3                      | —                      | 1.0                      | —                      | 0.2                                     | —                      | 29 |
| 7.1                            | 2.4  | 0.2                    | 0.5                                     | 0.2                    | 2.6                      | 0.9                    | 0.4                      | 0.5                    | 1.2                                     | 0.4                    | 30 |
| 0.3                            | 12.5   | 5.5                    | 2.9                                     | —                      | 0.1                      | —                      | 1.2                      | 0.6                    | 9.0                                     | 0.5                    | 31 |
| 2.1                            | 0.1  | —                      | —                                       | —                      | 0.1                      | —                      | 0.2                      | 0.1                    | —                                       | —                      | 32 |
| 1.0                            | 0.4  | —                      | 0.2                                     | —                      | 0.1                      | —                      | 0.2                      | —                      | —                                       | —                      | 33 |
| 1.4                            | 18.4   | —                      | 1.1                                     | —                      | 0.6                      | —                      | 0.6                      | —                      | 0.3                                     | —                      | 34 |
| 0.7                            | —  | —                      | —                                       | —                      | 0.3                      | —                      | 0.1                      | —                      | 0.1                                     | —                      | 35 |
| 62.3                           | 52.2   | 15.3                   | 15.7                                    | 2.1                    | 17.4                     | 5.7                    | 15.4                     | 4.5                    | 24.5                                    | 5.5                    | 36 |
| 0.1                            | 1.1  | —                      | —                                       | —                      | —                        | —                      | —                        | —                      | —                                       | —                      | 37 |
| —                              | —  | —                      | —                                       | —                      | —                        | —                      | —                        | —                      | —                                       | —                      | 38 |
| 9.5                            | 25.9   | —                      | 6.4                                     | 0.1                    | 1.1                      | —                      | 7.0                      | 0.1                    | 9.1                                     | 0.1                    | 39 |
| 1.2                            | —  | —                      | —                                       | —                      | 0.4                      | —                      | —                        | 1.1                    | 0.3                                     | —                      | 40 |
| 110.6                          | 77.0   | 0.3                    | 29.2                                    | 5.9                    | 26.2                     | 11.8                   | 13.4                     | 12.7                   | 31.8                                    | 19.4                   | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.



**TABLE 4 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|                                      |  | <b>Industrial Division: TRANSPORTATION, STORAGE AND COMMUNICATION—(Cont'd)</b> |                                 |                                     |                                 |                                   |                                 |                                   |                                 |
|--------------------------------------|--|--|---------------------------------|-------------------------------------|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|
|                                      |  | <b>Services<br/>Incidental to<br/>Transportation</b>                           |                                 | <b>Transportation<br/>Sub-Total</b> |                                 | <b>Grain<br/>Elevators</b>        |                                 | <b>Storage and<br/>Warehouse</b>  |                                 |
|                                      |  | <b>Profit<br/>Com-<br/>panies</b>  | <b>Loss<br/>Com-<br/>panies</b> | <b>Profit<br/>Com-<br/>panies</b>   | <b>Loss<br/>Com-<br/>panies</b> | <b>Profit<br/>Com-<br/>panies</b> | <b>Loss<br/>Com-<br/>panies</b> | <b>Profit<br/>Com-<br/>panies</b> | <b>Loss<br/>Com-<br/>panies</b> |
| 1                                    | Number of Companies.....                 | 198  | 49                              | 1,621                               | 760                             | 35                                | 7                               | 78                                | 42                              |
| <b>Assets</b>                        |  |  |                                 |                                     |                                 |                                   |                                 |                                   |                                 |
| 2                                    | Cash.....                                | \$ 8.7   | \$ 1.4                          | \$ 96.7                             | \$ 14.6                         | \$ 3.3                            | \$ 0.8                          | \$ 2.2                            | \$ 0.1                          |
| 3                                    | Government Securities.....               | 2.0  | —                               | 111.7                               | 0.5                             | 6.9                               | —                               | 1.0                               | —                               |
| 4                                    | Other Securities.....                    | 6.6  | 0.9                             | 45.3                                | 5.7                             | 14.7                              | 2.1                             | 0.8                               | 0.3                             |
| 5                                    | Receivables.....                         | 11.6   | 1.0                             | 141.6                               | 25.9                            | 20.4                              | 0.2                             | 2.4                               | 0.4                             |
| 6                                    | Inventories.....                         | 0.7  | —                               | 62.0                                | 7.7                             | 139.3                             | 0.2                             | 0.1                               | —                               |
| 7                                    | Land.....                                | 2.6  | 0.7                             | 107.4                               | 75.0                            | 1.0                               | —                               | 2.4                               | 0.4                             |
| 8                                    | Buildings and Equipment.....             | 15.7   | 1.3                             | 2,628.6                             | 287.7                           | 101.7                             | 1.2                             | 26.7                              | 4.0                             |
| 9                                    | Investment in Affiliated Companies.....  | 6.7  | —                               | 444.9                               | 23.0                            | 15.4                              | —                               | 2.2                               | 0.8                             |
| 10                                   | Other Assets.....                        | 2.3  | 0.3                             | 50.3                                | 19.8                            | 2.3                               | 0.1                             | 1.0                               | 0.1                             |
| 11                                   | Total.....                               | 56.8   | 5.6                             | 3,688.6                             | 459.8                           | 305.0                             | 4.6                             | 38.9                              | 6.1                             |
| <b>Liabilities and Capital</b>       |  |  |                                 |                                     |                                 |                                   |                                 |                                   |                                 |
| 12                                   | Bank Loans.....                          | 1.0  | 0.1                             | 46.6                                | 21.8                            | 102.4                             | 0.1                             | 0.6                               | 1.0                             |
| 13                                   | Payables.....                            | 9.1  | 2.0                             | 170.3                               | 39.0                            | 26.3                              | 0.5                             | 1.7                               | 0.7                             |
| 14                                   | Tax Liabilities.....                     | 1.9  | —                               | 47.7                                | 2.9                             | 2.2                               | —                               | 0.7                               | —                               |
| 15                                   | Other Liabilities.....                   | 4.2  | 0.4                             | 219.2                               | 44.5                            | 5.4                               | 0.2                             | 1.9                               | 0.2                             |
| 16                                   | Mortgage Debt.....                       | 1.0  | 0.3                             | 16.1                                | 6.0                             | —                                 | —                               | 1.6                               | 1.2                             |
| 17                                   | Other Funded Debt.....                   | 0.8  | 0.5                             | 801.0                               | 171.4                           | 9.2                               | —                               | 1.3                               | 0.5                             |
| 18                                   | Depreciation and Depletion Reserves..... | 8.7  | 0.8                             | 978.9                               | 88.1                            | 65.3                              | 0.3                             | 12.8                              | 0.5                             |
| 19                                   | Capital Stock.....                       | 13.2   | 0.7                             | 724.8                               | 80.0                            | 42.8                              | 2.7                             | 5.4                               | 1.5                             |
| 20                                   | Surplus.....                             | 17.2   | 1.1                             | 687.7                               | 24.5                            | 51.6                              | 0.9                             | 13.0                              | 0.8                             |
| 21                                   | Less Deficit.....                        | 0.2  | 0.3                             | 3.9                                 | 18.3                            | 0.1                               | 0.1                             | 0.2                               | 0.2                             |
| 22                                   | Total.....                               | 56.8   | 5.6                             | 3,688.6                             | 459.8                           | 305.0                             | 4.6                             | 38.9                              | 6.1                             |
| 23                                   | Gross Sales or Revenue.....              | 60.9   | 5.6                             | 1,366.9                             | 191.9                           | 64.8                              | 2.6                             | 18.5                              | 2.5                             |
| 24                                   | Current Year Profit or Loss.....         | 7.2  | 0.2                             | 139.5                               | 9.1                             | 8.4                               | 0.1                             | 3.0                               | 0.2                             |
| <b>Selected Revenues and Charges</b> |  |  |                                 |                                     |                                 |                                   |                                 |                                   |                                 |
| 25                                   | Rents Received.....                      | 0.2  | —                               | 1.1                                 | 0.3                             | 0.6                               | —                               | 0.1                               | —                               |
| 26                                   | Bond Interest Received.....              | —  | —                               | 7.1                                 | —                               | 0.1                               | —                               | —                                 | —                               |
| 27                                   | Mortgage Interest Received.....          | —  | —                               | 0.1                                 | —                               | —                                 | —                               | —                                 | —                               |
| 28                                   | Foreign Dividends Received.....          | —  | —                               | 0.9                                 | —                               | —                                 | —                               | —                                 | —                               |
| 29                                   | Canadian Dividends Received.....         | 0.5  | —                               | 17.2                                | —                               | 1.6                               | —                               | 0.2                               | —                               |
| 30                                   | Rents Paid.....                          | 1.3  | 0.2                             | 8.4                                 | 2.4                             | 0.9                               | —                               | 0.3                               | 0.4                             |
| 31                                   | Bond Interest Paid.....                  | —  | —                               | 25.7                                | 6.6                             | 0.2                               | —                               | 0.1                               | —                               |
| 32                                   | Mortgage Interest Paid.....              | 0.1  | —                               | 0.6                                 | 0.1                             | —                                 | —                               | —                                 | 0.1                             |
| 33                                   | Charitable Donations.....                | 0.1  | —                               | 0.9                                 | —                               | 0.3                               | —                               | 0.1                               | —                               |
| 34                                   | Pension Contributions.....               | 0.4  | —                               | 21.4                                | 0.1                             | 0.5                               | —                               | 0.1                               | —                               |
| 35                                   | Group Insurance Contributions.....       | —  | —                               | 0.5                                 | 0.1                             | 0.1                               | —                               | —                                 | —                               |
| 36                                   | Capital Cost Allowance.....              | 1.3  | 0.2                             | 126.5                               | 33.2                            | 6.5                               | 0.1                             | 1.4                               | 0.2                             |
| 37                                   | Depletion Charged.....                   | —  | —                               | 1.1                                 | —                               | —                                 | —                               | —                                 | —                               |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —                               | —                                   | —                               | —                                 | —                               | —                                 | —                               |
| 39                                   | Cash Dividends Charged.....              | 1.0  | —                               | 50.5                                | 0.4                             | 1.9                               | —                               | 0.8                               | —                               |
| 40                                   | Stock Dividends Charged.....             | 0.3  | —                               | 0.9                                 | 1.1                             | 0.3                               | —                               | —                                 | 0.1                             |
| 41                                   | Capital Expenditures.....                | 1.8  | 0.1                             | 179.4                               | 50.3                            | 5.2                               | 0.1                             | 3.2                               | 0.6                             |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

| Industrial Division: TRANSPORTATION, STORAGE AND COMMUNICATION—(Concluded) |                        |                          |                        |                          |                        |                            |                        |                                   |                                 |                                |    |
|--|------------------------|--------------------------|------------------------|--------------------------|------------------------|----------------------------|------------------------|-----------------------------------|---------------------------------|--------------------------------|----|
| Storage<br>Sub-Total   |                        | Radio and<br>Television  |                        | Telephones               |                        | Communication<br>Sub-Total |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies |    |
| Profit<br>Com-<br>panies   | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies   | Loss<br>Com-<br>panies |                                   |                                 |                                |    |
| 113  | 49                     | 109                      | 41                     | 108                      | 28                     | 217                        | 69                     | 1,951                             | 878                             | 2,829                          | 1  |
| \$ 5.5   | \$ 0.9                 | \$ 2.5                   | \$ 0.3                 | \$ 22.2                  | \$ —                   | \$ 24.7                    | \$ 0.3                 | \$ 126.9                          | \$ 15.9                         | \$ 142.8                       | 2  |
| 8.0  | —                      | 0.8                      | —                      | 1.6                      | —                      | 2.4                        | —                      | 122.1                             | 0.5                             | 122.6                          | 3  |
| 15.6   | 2.3                    | 5.0                      | 1.7                    | 13.1                     | 0.1                    | 18.1                       | 1.7                    | 79.0                              | 9.7                             | 88.7                           | 4  |
| 22.8   | 0.7                    | 5.5                      | 1.2                    | 33.3                     | 0.1                    | 38.8                       | 1.2                    | 203.2                             | 27.8                            | 231.0                          | 5  |
| 139.4  | 0.2                    | 0.7                      | 0.1                    | 24.1                     | —                      | 24.8                       | 0.1                    | 226.2                             | 8.0                             | 234.2                          | 6  |
| 3.4  | 0.5                    | 0.9                      | 0.5                    | 8.9                      | —                      | 9.8                        | 0.5                    | 120.5                             | 76.0                            | 196.5                          | 7  |
| 128.4  | 5.2                    | 25.4                     | 8.5                    | 1,202.5                  | 0.7                    | 1,227.9                    | 9.3                    | 3,985.0                           | 302.1                           | 4,287.1                        | 8  |
| 17.6   | 0.8                    | 1.1                      | 0.6                    | 11.4                     | —                      | 12.6                       | 0.6                    | 475.1                             | 24.4                            | 499.5                          | 9  |
| 3.3  | 0.2                    | 6.4                      | 1.1                    | 13.2                     | —                      | 19.6                       | 1.2                    | 73.2                              | 21.1                            | 94.3                           | 10 |
| 343.9  | 10.7                   | 48.3                     | 14.0                   | 1,330.4                  | 1.0                    | 1,378.7                    | 15.0                   | 5,411.1                           | 485.5                           | 5,896.6                        | 11 |
| 103.0  | 1.1                    | 2.3                      | 1.2                    | 2.0                      | 0.1                    | 4.3                        | 1.3                    | 153.9                             | 24.2                            | 178.1                          | 12 |
| 27.9   | 1.2                    | 2.3                      | 1.9                    | 25.4                     | 0.1                    | 27.8                       | 2.0                    | 226.0                             | 42.2                            | 268.2                          | 13 |
| 2.9  | —                      | 1.5                      | —                      | 14.8                     | —                      | 16.3                       | —                      | 66.9                              | 2.9                             | 69.8                           | 14 |
| 7.3  | 0.4                    | 4.8                      | 1.1                    | 61.9                     | 0.1                    | 66.7                       | 1.3                    | 293.2                             | 46.2                            | 339.4                          | 15 |
| 1.6  | 1.2                    | 0.5                      | 0.2                    | 1.7                      | —                      | 2.2                        | 0.2                    | 19.9                              | 7.4                             | 27.3                           | 16 |
| 10.5   | 0.5                    | 2.2                      | 2.3                    | 359.0                    | 0.1                    | 361.1                      | 2.4                    | 1,172.7                           | 174.3                           | 1,347.0                        | 17 |
| 78.1   | 0.7                    | 9.7                      | 2.5                    | 279.6                    | 0.2                    | 289.3                      | 2.6                    | 1,346.3                           | 91.4                            | 1,437.7                        | 18 |
| 48.2   | 4.3                    | 13.1                     | 3.2                    | 545.6                    | 0.4                    | 558.6                      | 3.6                    | 1,331.7                           | 87.8                            | 1,419.5                        | 19 |
| 64.6   | 1.6                    | 12.4                     | 2.5                    | 40.6                     | 0.1                    | 53.0                       | 2.6                    | 805.3                             | 28.7                            | 834.0                          | 20 |
| 0.3  | 0.3                    | 0.4                      | 1.0                    | 0.2                      | 0.1                    | 0.7                        | 1.1                    | 4.8                               | 19.7                            | 24.5                           | 21 |
| 343.9  | 10.7                   | 48.3                     | 14.0                   | 1,330.4                  | 1.0                    | 1,378.7                    | 15.0                   | 5,411.1                           | 485.5                           | 5,896.6                        | 22 |
| 83.3   | 5.0                    | 33.3                     | 6.1                    | 318.7                    | 0.6                    | 352.1                      | 6.7                    | 1,802.3                           | 203.7                           | 2,006.0                        | 23 |
| 11.3   | 0.3                    | 6.5                      | 0.6                    | 36.4                     | —                      | 42.8                       | 0.6                    | 193.6                             | 9.9                             | 183.7                          | 24 |
| 0.7  | —                      | —                        | 0.1                    | 0.1                      | —                      | 0.2                        | 0.1                    | 1.9                               | 0.4                             | 2.3                            | 25 |
| 0.1  | —                      | —                        | —                      | 0.4                      | —                      | 0.4                        | —                      | 7.7                               | —                               | 7.7                            | 26 |
| —  | —                      | —                        | —                      | —                        | —                      | —                          | —                      | 0.1                               | —                               | 0.1                            | 27 |
| —  | —                      | —                        | —                      | —                        | —                      | —                          | —                      | 0.9                               | —                               | 0.9                            | 28 |
| 1.8  | —                      | 0.1                      | 0.3                    | 1.6                      | —                      | 1.8                        | 0.3                    | 20.8                              | 0.4                             | 21.2                           | 29 |
| 1.3  | 0.4                    | 0.6                      | 0.1                    | 4.1                      | —                      | 4.7                        | 0.1                    | 14.3                              | 3.0                             | 17.3                           | 30 |
| 0.3  | —                      | —                        | —                      | 12.8                     | —                      | 12.9                       | —                      | 38.9                              | 6.7                             | 45.6                           | 31 |
| —  | 0.1                    | —                        | —                      | —                        | —                      | —                          | —                      | 0.6                               | 0.2                             | 0.8                            | 32 |
| 0.4  | —                      | 0.1                      | —                      | 0.2                      | —                      | 0.3                        | —                      | 1.5                               | —                               | 1.5                            | 33 |
| 0.6  | —                      | 0.1                      | —                      | 10.6                     | —                      | 10.6                       | —                      | 32.7                              | 0.1                             | 32.8                           | 34 |
| 0.1  | —                      | —                        | —                      | —                        | —                      | 0.1                        | —                      | 0.7                               | 0.1                             | 0.8                            | 35 |
| 7.9  | 0.3                    | 2.2                      | 0.7                    | 79.7                     | —                      | 81.9                       | 0.7                    | 216.2                             | 34.2                            | 250.4                          | 36 |
| —  | —                      | —                        | —                      | —                        | —                      | —                          | —                      | 1.1                               | —                               | 1.1                            | 37 |
| —  | —                      | —                        | —                      | —                        | —                      | —                          | —                      | —                                 | —                               | —                              | 38 |
| 2.7  | —                      | 0.9                      | 0.1                    | 32.7                     | —                      | 33.6                       | 0.1                    | 86.8                              | 0.4                             | 87.2                           | 39 |
| 0.4  | 0.1                    | —                        | —                      | —                        | —                      | —                          | —                      | 1.3                               | 1.2                             | 2.5                            | 40 |
| 8.4  | 0.7                    | 3.4                      | 2.0                    | 185.1                    | 0.1                    | 188.5                      | 2.1                    | 376.3                             | 53.0                            | 429.3                          | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

|                                      |  | Industrial Division: PUBLIC UTILITIES |                        |  |                        |                              |                        |                                   |                                 |                                |
|--------------------------------------|--|---------------------------------------|------------------------|--|------------------------|------------------------------|------------------------|-----------------------------------|---------------------------------|--------------------------------|
|                                      |  | Electric<br>Light and<br>Power        |                        | Gas Manufacture<br>and<br>Distribution |                        | Other<br>Public<br>Utilities |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies |
|                                      |  | Profit<br>Com-<br>panies              | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies     | Loss<br>Com-<br>panies |                                   |                                 |                                |
| 1                                    | Number of Companies.....                 | 77                                    | 12                     | 31                                     | 12                     | 40                           | 25                     | 148                               | 49                              | 197                            |
| <b>Assets</b>                        |  |                                       |                        |  |                        |                              |                        |                                   |                                 |                                |
| 2                                    | Cash.....                                | \$ 12.7                               | \$ 1.4                 | \$ 5.6                                 | \$ 2.2                 | \$ 0.2                       | \$ —                   | \$ 18.6                           | \$ 3.6                          | \$ 22.2                        |
| 3                                    | Government Securities.....               | 31.5                                  | —                      | 0.1                                    | 0.1                    | —                            | —                      | 31.6                              | 0.1                             | 31.7                           |
| 4                                    | Other Securities.....                    | 29.5                                  | —                      | 0.2                                    | 1.1                    | —                            | —                      | 29.7                              | 1.2                             | 30.9                           |
| 5                                    | Receivables.....                         | 23.3                                  | 0.4                    | 5.8                                    | 3.2                    | 0.3                          | 0.1                    | 29.4                              | 3.6                             | 33.0                           |
| 6                                    | Inventories.....                         | 11.3                                  | 0.5                    | 5.9                                    | 2.8                    | 0.2                          | —                      | 17.3                              | 3.4                             | 20.7                           |
| 7                                    | Land.....                                | 153.4                                 | 0.7                    | 30.6                                   | —                      | —                            | —                      | 184.1                             | 0.7                             | 184.8                          |
| 8                                    | Buildings and Equipment.....             | 1,051.1                               | 30.5                   | 92.8                                   | 49.1                   | 8.5                          | 1.3                    | 1,152.4                           | 81.0                            | 1,233.4                        |
| 9                                    | Investment in Affiliated Companies.....  | 203.2                                 | 1.2                    | 6.4                                    | 3.5                    | 0.2                          | —                      | 209.7                             | 4.7                             | 214.4                          |
| 10                                   | Other Assets.....                        | 35.2                                  | 0.3                    | 0.8                                    | 4.6                    | 0.2                          | 0.2                    | 36.3                              | 5.1                             | 41.4                           |
| 11                                   | Total.....                               | 1,551.1                               | 35.1                   | 148.2                                  | 66.6                   | 9.7                          | 1.7                    | 1,709.0                           | 103.3                           | 1,812.3                        |
| <b>Liabilities and Capital</b>       |  |                                       |                        |  |                        |                              |                        |                                   |                                 |                                |
| 12                                   | Bank Loans.....                          | 4.3                                   | —                      | —                                      | 3.8                    | 0.1                          | 0.1                    | 4.3                               | 3.9                             | 8.2                            |
| 13                                   | Payables.....                            | 23.3                                  | 2.2                    | 3.9                                    | 2.3                    | 0.4                          | 0.1                    | 27.6                              | 4.6                             | 32.2                           |
| 14                                   | Tax Liabilities.....                     | 16.4                                  | 0.2                    | 2.6                                    | 0.1                    | 0.2                          | —                      | 19.2                              | 0.3                             | 19.5                           |
| 15                                   | Other Liabilities.....                   | 58.3                                  | 9.1                    | 12.3                                   | 2.8                    | 0.3                          | 0.3                    | 70.9                              | 12.2                            | 83.1                           |
| 16                                   | Mortgage Debt.....                       | 8.3                                   | —                      | 0.1                                    | 0.2                    | 1.2                          | 0.1                    | 9.6                               | 0.3                             | 9.9                            |
| 17                                   | Other Funded Debt.....                   | 569.3                                 | 13.3                   | 22.4                                   | 17.5                   | 0.6                          | 0.4                    | 592.3                             | 31.2                            | 623.5                          |
| 18                                   | Depreciation and Depletion Reserves..... | 290.4                                 | 1.9                    | 37.1                                   | 11.5                   | 4.2                          | 0.1                    | 331.7                             | 13.5                            | 345.2                          |
| 19                                   | Capital Stock.....                       | 458.1                                 | 8.1                    | 39.7                                   | 22.6                   | 1.4                          | 0.6                    | 499.2                             | 31.3                            | 530.5                          |
| 20                                   | Surplus.....                             | 123.6                                 | 0.4                    | 30.2                                   | 6.4                    | 1.4                          | 0.1                    | 155.2                             | 6.9                             | 162.1                          |
| 21                                   | Less Deficit.....                        | <b>0.8</b>                            | <b>0.2</b>             | —                                      | <b>0.6</b>             | <b>0.2</b>                   | <b>0.1</b>             | <b>1.1</b>                        | <b>0.9</b>                      | <b>2.0</b>                     |
| 22                                   | Total.....                               | 1,551.1                               | 35.1                   | 148.2                                  | 66.6                   | 9.7                          | 1.7                    | 1,709.0                           | 103.3                           | 1,812.3                        |
| 23                                   | Gross Sales or Revenue.....              | 214.3                                 | 4.4                    | 48.7                                   | 16.1                   | 2.9                          | 0.4                    | 265.9                             | 20.9                            | 286.8                          |
| 24                                   | Current Year Profit or Loss.....         | 45.9                                  | <b>0.2</b>             | 8.6                                    | <b>1.6</b>             | 0.5                          | <b>0.1</b>             | 55.0                              | <b>1.9</b>                      | 53.1                           |
| <b>Selected Revenues and Charges</b> |  |                                       |                        |  |                        |                              |                        |                                   |                                 |                                |
| 25                                   | Rents Received.....                      | 0.1                                   | —                      | —                                      | —                      | —                            | —                      | 0.2                               | —                               | 0.2                            |
| 26                                   | Bond Interest Received.....              | 3.1                                   | —                      | —                                      | 0.1                    | —                            | —                      | 3.1                               | 0.1                             | 3.2                            |
| 27                                   | Mortgage Interest Received.....          | —                                     | —                      | —                                      | —                      | —                            | —                      | —                                 | —                               | —                              |
| 28                                   | Foreign Dividends Received.....          | —                                     | —                      | —                                      | —                      | —                            | —                      | —                                 | —                               | —                              |
| 29                                   | Canadian Dividends Received.....         | 7.3                                   | —                      | 0.1                                    | —                      | —                            | —                      | 7.4                               | —                               | 7.4                            |
| 30                                   | Rents Paid.....                          | 0.3                                   | —                      | 0.1                                    | —                      | —                            | —                      | 0.5                               | —                               | 0.5                            |
| 31                                   | Bond Interest Paid.....                  | 19.5                                  | 0.7                    | 0.7                                    | 0.6                    | —                            | —                      | 20.3                              | 1.3                             | 21.6                           |
| 32                                   | Mortgage Interest Paid.....              | 0.2                                   | —                      | —                                      | —                      | —                            | —                      | 0.2                               | —                               | 0.2                            |
| 33                                   | Charitable Donations.....                | 0.3                                   | —                      | —                                      | —                      | —                            | —                      | 0.3                               | —                               | 0.3                            |
| 34                                   | Pension Contributions.....               | 1.3                                   | —                      | 0.5                                    | —                      | —                            | —                      | 1.9                               | —                               | 1.9                            |
| 35                                   | Group Insurance Contributions.....       | 0.1                                   | —                      | —                                      | —                      | —                            | —                      | 0.1                               | —                               | 0.1                            |
| 36                                   | Capital Cost Allowance.....              | 46.8                                  | 0.8                    | 3.0                                    | 1.2                    | 0.3                          | 0.1                    | 50.1                              | 2.0                             | 52.1                           |
| 37                                   | Depletion Charged.....                   | —                                     | —                      | 0.3                                    | —                      | —                            | —                      | 0.3                               | —                               | 0.3                            |
| 38                                   | Write-off Mine and Oil Development.....  | —                                     | —                      | 0.1                                    | —                      | —                            | —                      | 0.1                               | —                               | 0.1                            |
| 39                                   | Cash Dividends Charged.....              | 23.5                                  | —                      | 2.5                                    | 1.2                    | 0.1                          | —                      | 26.1                              | 1.2                             | 27.3                           |
| 40                                   | Stock Dividends Charged.....             | —                                     | —                      | —                                      | —                      | —                            | —                      | —                                 | —                               | —                              |
| 41                                   | Capital Expenditures.....                | 105.9                                 | 11.7                   | 9.1                                    | 5.8                    | 0.3                          | 0.2                    | 115.3                             | 17.7                            | 133.0                          |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

| Industrial Division: WHOLESALE TRADE |                |                        |                |                               |                |                               |                |                      |                |   |                |    |
|--------------------------------------|----------------|------------------------|----------------|-------------------------------|----------------|-------------------------------|----------------|----------------------|----------------|---|----------------|----|
| Food Products                        |                | Clothing and Dry Goods |                | Drugs and Toilet Preparations |                | Electrical and Farm Machinery |                | Farm Products n.e.c. |                | Fuel, Gasoline and Other Petroleum Products |                |    |
| Profit Companies                     | Loss Companies | Profit Companies       | Loss Companies | Profit Companies              | Loss Companies | Profit Companies              | Loss Companies | Profit Companies     | Loss Companies | Profit Companies                            | Loss Companies |    |
| 716                                  | 219            | 354                    | 165            | 140                           | 57             | 398                           | 133            | 141                  | 60             | 210   | 58             | 1  |
| \$ 10.9                              | \$ 0.9         | \$ 4.7                 | \$ 0.9         | \$ 2.5                        | \$ 0.3         | \$ 7.7                        | \$ 0.8         | \$ 3.4               | \$ 1.0         | \$ 11.3                                     | \$ 2.3         | 2  |
| 2.8                                  | 0.3            | 1.6                    | 0.3            | 0.9                           | —              | 0.9                           | 0.1            | 0.7                  | —              | 1.8   | 0.1            | 3  |
| 5.9                                  | 0.8            | 2.0                    | 0.8            | 0.9                           | —              | 2.1                           | 0.6            | 7.3                  | 1.5            | 18.7  | 1.2            | 4  |
| 71.3                                 | 9.6            | 34.7                   | 6.0            | 11.2                          | 0.7            | 59.7                          | 6.6            | 25.2                 | 5.5            | 61.8  | 6.6            | 5  |
| 108.4                                | 14.5           | 30.4                   | 7.5            | 14.9                          | 1.1            | 45.9                          | 8.9            | 84.4                 | 17.2           | 40.4  | 3.8            | 6  |
| 4.0                                  | 0.9            | 1.5                    | 0.1            | 0.7                           | —              | 1.2                           | 0.2            | 0.4                  | 0.1            | 13.9  | 0.6            | 7  |
| 74.7                                 | 13.4           | 10.7                   | 2.2            | 8.3                           | 0.6            | 15.6                          | 3.0            | 15.6                 | 1.8            | 119.5                                       | 8.5            | 8  |
| 21.3                                 | 4.7            | 90.8                   | 0.8            | 4.2                           | —              | 1.8                           | 1.6            | 3.9                  | 0.7            | 50.2  | 0.9            | 9  |
| 8.5                                  | 2.4            | 2.5                    | 1.0            | 1.8                           | 0.3            | 4.1                           | 0.7            | 2.2                  | 0.5            | 6.3   | 0.5            | 10 |
| 307.9                                | 47.5           | 179.0                  | 19.6           | 45.4                          | 3.0            | 139.2                         | 22.4           | 143.1                | 28.3           | 323.9                                       | 24.5           | 11 |
| 32.8                                 | 6.9            | 12.5                   | 2.9            | 2.2                           | 0.3            | 10.2                          | 3.7            | 62.1                 | 11.2           | 18.9  | 1.5            | 12 |
| 55.7                                 | 8.5            | 16.6                   | 4.7            | 11.5                          | 0.6            | 26.5                          | 4.3            | 19.0                 | 2.3            | 42.8  | 5.0            | 13 |
| 4.4                                  | 0.1            | 1.1                    | 0.1            | 1.1                           | —              | 3.2                           | 0.1            | 1.0                  | —              | 7.5   | —              | 14 |
| 27.1                                 | 10.0           | 12.7                   | 2.0            | 1.9                           | 1.1            | 35.7                          | 7.1            | 10.8                 | 6.1            | 22.8  | 3.6            | 15 |
| 3.3                                  | 1.0            | 1.2                    | 0.4            | 0.6                           | —              | 1.1                           | 0.2            | 0.6                  | 0.2            | 3.4   | 0.2            | 16 |
| 7.6                                  | 0.3            | 21.9                   | 0.1            | 0.8                           | —              | 0.8                           | 0.2            | 2.2                  | 0.3            | 49.5  | 4.0            | 17 |
| 31.5                                 | 4.4            | 4.2                    | 1.0            | 3.7                           | 0.2            | 6.1                           | 1.0            | 7.1                  | 0.7            | 55.2  | 3.8            | 18 |
| 61.5                                 | 11.7           | 85.0                   | 7.2            | 10.6                          | 1.4            | 21.4                          | 5.0            | 11.5                 | 5.6            | 71.4  | 4.2            | 19 |
| 84.3                                 | 6.9            | 24.2                   | 3.8            | 13.2                          | 0.2            | 35.1                          | 2.8            | 28.8                 | 2.6            | 53.8  | 3.0            | 20 |
| 0.5                                  | 2.2            | 0.4                    | 2.5            | 0.2                           | 0.8            | 0.9                           | 1.9            | 0.2                  | 0.6            | 1.4   | 0.7            | 21 |
| 307.9                                | 47.5           | 179.0                  | 19.6           | 45.4                          | 3.0            | 139.2                         | 22.4           | 143.1                | 28.3           | 323.9                                       | 24.5           | 22 |
| 1,152.8                              | 145.7          | 192.9                  | 33.8           | 129.1                         | 5.6            | 371.2                         | 47.3           | 167.5                | 18.0           | 473.8                                       | 45.3           | 23 |
| 17.2                                 | 1.8            | 4.3                    | 1.6            | 4.3                           | 0.4            | 12.4                          | 2.0            | 4.6                  | 0.6            | 18.1  | 0.5            | 24 |
| 0.5                                  | 0.1            | 0.5                    | 0.1            | 0.1                           | —              | 0.3                           | —              | 0.2                  | —              | 2.5   | 0.3            | 25 |
| —                                    | —              | —                      | —              | —                             | —              | —                             | —              | —                    | —              | —   | —              | 26 |
| —                                    | —              | —                      | —              | —                             | —              | —                             | —              | —                    | —              | 0.2   | —              | 27 |
| —                                    | —              | —                      | —              | —                             | —              | —                             | —              | —                    | —              | —   | —              | 28 |
| 0.2                                  | —              | 0.3                    | —              | 0.3                           | —              | 0.1                           | —              | 0.6                  | 0.1            | 0.9   | —              | 29 |
| 2.5                                  | 0.4            | 1.3                    | 0.5            | 0.4                           | 0.1            | 2.0                           | 0.4            | 0.6                  | —              | 2.1   | 0.2            | 30 |
| 0.3                                  | —              | 0.1                    | —              | —                             | —              | —                             | —              | 0.1                  | —              | 1.4   | 0.1            | 31 |
| 0.1                                  | —              | —                      | —              | —                             | —              | —                             | —              | —                    | —              | 0.1   | —              | 32 |
| 0.4                                  | —              | 0.1                    | —              | —                             | —              | 0.1                           | —              | 0.1                  | —              | 0.2   | —              | 33 |
| 0.8                                  | 0.1            | 0.1                    | 0.1            | 0.2                           | —              | 0.3                           | —              | 0.2                  | —              | 0.6   | —              | 34 |
| 0.2                                  | —              | —                      | —              | —                             | —              | 0.1                           | —              | —                    | —              | 0.2   | —              | 35 |
| 5.7                                  | 0.5            | 0.9                    | 0.2            | 0.5                           | —              | 1.6                           | 0.2            | 1.2                  | 0.1            | 8.7   | 0.5            | 36 |
| —                                    | —              | —                      | —              | —                             | —              | —                             | —              | —                    | —              | —   | —              | 37 |
| —                                    | —              | —                      | —              | —                             | —              | —                             | —              | —                    | —              | —   | —              | 38 |
| 3.5                                  | 0.1            | 0.8                    | 0.1            | 0.8                           | —              | 1.5                           | —              | 1.1                  | —              | 3.3   | —              | 39 |
| 0.1                                  | —              | —                      | —              | —                             | —              | —                             | —              | —                    | —              | 0.2   | —              | 40 |
| 9.1                                  | 1.5            | 1.4                    | 0.2            | 0.9                           | 0.2            | 3.0                           | 0.5            | 0.9                  | 0.3            | 28.6  | 1.4            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1955 TAXATION YEAR — CANADA**  
(All money figures in millions of dollars)

|    |  | Industrial Division: WHOLESALE TRADE—(Continued) |                |                               |                |   |                |                                |                |
|----|--|--|----------------|-------------------------------|----------------|---|----------------|--------------------------------|----------------|
|    |  | Hardware, Plumbing and Heating Equipment         |                | Lumber and Building Materials |                | Machinery, Equipment and Supplies, n.e.c. |                | Motor Vehicles and Accessories |                |
|    |  | Profit Companies                                 | Loss Companies | Profit Companies              | Loss Companies | Profit Companies                          | Loss Companies | Profit Companies               | Loss Companies |
| 1  | Number of Companies.....                 | 433  | 138            | 828                           | 215            | 747                                       | 283            | 359                            | 80             |
|    | <b>Assets</b>                            |  |                |                               |                |   |                |                                |                |
| 2  | Cash.....                                | \$ 6.4   | \$ 0.4         | \$ 13.4                       | \$ 0.9         | \$ 19.3                                   | \$ 2.4         | \$ 5.7                         | \$ 1.0         |
| 3  | Government Securities.....               | 0.8  | —              | 2.4                           | 0.1            | 2.3                                       | 0.3            | 1.0                            | 0.1            |
| 4  | Other Securities.....                    | 3.5  | 0.1            | 8.7                           | 1.1            | 4.4                                       | 0.8            | 0.7                            | 0.1            |
| 5  | Receivables.....                         | 70.0   | 5.0            | 99.2                          | 7.1            | 111.5                                     | 7.1            | 35.7                           | 4.3            |
| 6  | Inventories.....                         | 94.2   | 6.7            | 52.5                          | 5.4            | 106.5                                     | 9.2            | 57.5                           | 10.1           |
| 7  | Land.....                                | 4.6  | 0.2            | 7.2                           | 0.5            | 3.9                                       | 0.3            | 3.0                            | 0.5            |
| 8  | Buildings and Equipment.....             | 40.6   | 3.6            | 67.8                          | 7.1            | 52.9                                      | 7.0            | 26.1                           | 6.4            |
| 9  | Investment in Affiliated Companies.....  | 12.2   | 0.6            | 17.2                          | 0.5            | 9.3                                       | 1.1            | 13.9                           | 0.7            |
| 10 | Other Assets.....                        | 4.5  | 1.0            | 10.0                          | 3.2            | 9.0                                       | 2.3            | 3.8                            | 0.9            |
| 11 | Total.....                               | 236.7  | 17.8           | 278.3                         | 25.9           | 319.1                                     | 30.6           | 147.4                          | 24.0           |
|    | <b>Liabilities and Capital</b>           |  |                |                               |                |   |                |                                |                |
| 12 | Bank Loans.....                          | 24.1   | 3.3            | 33.3                          | 4.7            | 35.3                                      | 4.1            | 11.5                           | 4.2            |
| 13 | Payables.....                            | 34.9   | 5.0            | 47.1                          | 6.2            | 61.8                                      | 7.5            | 26.5                           | 2.5            |
| 14 | Tax Liabilities.....                     | 5.4  | 0.1            | 8.1                           | 0.1            | 10.7                                      | 0.1            | 5.5                            | 0.1            |
| 15 | Other Liabilities.....                   | 13.2   | 2.8            | 33.6                          | 4.0            | 49.2                                      | 7.8            | 33.4                           | 9.5            |
| 16 | Mortgage Debt.....                       | 3.1  | 0.7            | 1.6                           | 0.6            | 2.2                                       | 0.5            | 2.9                            | 0.2            |
| 17 | Other Funded Debt.....                   | 9.5  | 0.1            | 4.2                           | 2.6            | 4.3                                       | 0.4            | 3.0                            | 0.2            |
| 18 | Depreciation and Depletion Reserves..... | 15.4   | 0.8            | 35.5                          | 2.0            | 18.9                                      | 2.6            | 10.0                           | 2.1            |
| 19 | Capital Stock.....                       | 41.4   | 4.4            | 40.8                          | 5.8            | 32.3                                      | 7.1            | 15.7                           | 2.4            |
| 20 | Surplus.....                             | 91.5   | 2.2            | 75.7                          | 3.7            | 105.3                                     | 4.2            | 39.4                           | 3.5            |
| 21 | Less <i>Deficit</i> .....                | <b>1.8</b>                                       | <b>1.6</b>     | <b>1.6</b>                    | <b>3.7</b>     | <b>0.9</b>                                | <b>3.5</b>     | <b>0.5</b>                     | <b>0.6</b>     |
| 22 | Total.....                               | 236.7  | 17.8           | 278.3                         | 25.9           | 319.1                                     | 30.6           | 147.4                          | 24.0           |
| 23 | Gross Sales or Revenue.....              | 467.6  | 28.1           | 746.4                         | 42.6           | 602.3                                     | 41.5           | 647.0                          | 40.6           |
| 24 | Current Year Profit or <i>Loss</i> ..... | 17.8   | <b>1.1</b>     | 23.8                          | <b>1.8</b>     | 33.7                                      | <b>2.7</b>     | 18.1                           | <b>1.2</b>     |
|    | <b>Selected Revenues and Charges</b>     |  |                |                               |                |   |                |                                |                |
| 25 | Rents Received.....                      | 0.3  | —              | 0.6                           | 0.1            | 0.9                                       | 0.1            | 0.3                            | 0.1            |
| 26 | Bond Interest Received.....              | —  | —              | —                             | —              | 0.1                                       | —              | —                              | —              |
| 27 | Mortgage Interest Received.....          | —  | —              | —                             | —              | —   | —              | —                              | —              |
| 28 | Foreign Dividends Received.....          | —  | —              | —                             | —              | —   | —              | —                              | —              |
| 29 | Canadian Dividends Received.....         | 0.5  | —              | 1.4                           | —              | 0.5                                       | —              | 0.7                            | —              |
| 30 | Rents Paid.....                          | 2.3  | 0.3            | 1.6                           | 0.2            | 2.4                                       | 0.5            | 2.0                            | 0.4            |
| 31 | Bond Interest Paid.....                  | 0.4  | —              | 0.1                           | —              | 0.1                                       | —              | —                              | —              |
| 32 | Mortgage Interest Paid.....              | 0.1  | —              | —                             | —              | 0.1                                       | —              | 0.1                            | —              |
| 33 | Charitable Donations.....                | 0.2  | —              | 0.2                           | —              | 0.3                                       | —              | 0.1                            | —              |
| 34 | Pension Contributions.....               | 0.5  | —              | 0.4                           | —              | 0.7                                       | —              | 0.5                            | —              |
| 35 | Group Insurance Contributions.....       | 0.2  | —              | 0.2                           | —              | 0.2                                       | —              | 0.1                            | —              |
| 36 | Capital Cost Allowance.....              | 2.8  | 0.2            | 7.3                           | 0.5            | 5.3                                       | 0.5            | 2.3                            | 0.5            |
| 37 | Depletion Charged.....                   | —  | —              | 0.2                           | —              | —   | —              | —                              | —              |
| 38 | Write-off Mine and Oil Development.....  | —  | —              | —                             | —              | —   | —              | —                              | —              |
| 39 | Cash Dividends Charged.....              | 4.2  | —              | 2.9                           | —              | 2.5                                       | 0.2            | 7.2                            | 0.1            |
| 40 | Stock Dividends Charged.....             | 0.3  | —              | 1.0                           | —              | 0.1                                       | —              | 0.3                            | —              |
| 41 | Capital Expenditures.....                | 5.1  | 0.4            | 12.2                          | 1.6            | 10.1                                      | 1.4            | 4.7                            | 1.2            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

| Industrial Division: WHOLESALE TRADE—(Concluded) |                |                       |                |                        |                      |                     | Industrial Division: RETAIL TRADE |                |                     |                |    |
|--|----------------|-----------------------|----------------|------------------------|----------------------|---------------------|-----------------------------------|----------------|---------------------|----------------|----|
| Tobacco and Confectionery                        |                | Other Wholesale Trade |                | Total Profit Companies | Total Loss Companies | Total All Companies | Dairy Products                    |                | Other Food Products |                |    |
| Profit Companies                                 | Loss Companies | Profit Companies      | Loss Companies |                        |                      |                     | Profit Companies                  | Loss Companies | Profit Companies    | Loss Companies |    |
| 184  | 51             | 2,497                 | 987            | 7,007                  | 2,446                | 9,453               | 232                               | 67             | 434                 | 226            | 1  |
| \$ 4.9   | \$ 0.3         | \$ 40.4               | \$ 6.1         | \$ 130.4               | \$ 17.2              | \$ 147.6            | \$ 5.2                            | \$ 0.1         | \$ 15.5             | \$ 0.7         | 2  |
| 8.2  | —              | 3.1                   | 0.7            | 26.5                   | 2.2                  | 28.7                | 1.7                               | 0.1            | 0.9                 | 0.1            | 3  |
| 8.8  | 0.1            | 17.1                  | 2.5            | 80.1                   | 9.5                  | 89.6                | 3.2                               | 0.2            | 6.5                 | 0.6            | 4  |
| 27.6   | 1.5            | 240.9                 | 44.3           | 848.9                  | 104.3                | 953.2               | 7.3                               | 0.8            | 17.9                | 2.1            | 5  |
| 49.6   | 1.6            | 200.9                 | 28.8           | 885.7                  | 114.8                | 1,000.5             | 7.3                               | 0.6            | 52.8                | 4.1            | 6  |
| 0.4  | 0.1            | 10.4                  | 2.2            | 51.3                   | 5.7                  | 57.0                | 3.6                               | 0.3            | 20.1                | 0.8            | 7  |
| 12.8   | 1.3            | 107.0                 | 24.5           | 551.6                  | 79.4                 | 631.0               | 78.8                              | 6.9            | 100.7               | 14.6           | 8  |
| 2.0  | 0.1            | 69.4                  | 12.9           | 296.1                  | 24.6                 | 320.7               | 5.2                               | 0.2            | 26.6                | 1.3            | 9  |
| 1.8  | 0.3            | 31.9                  | 8.8            | 86.3                   | 22.1                 | 108.4               | 5.7                               | 0.6            | 5.8                 | 1.5            | 10 |
| 116.1  | 5.2            | 721.1                 | 130.8          | 2,956.9                | 379.6                | 3,336.5             | 118.1                             | 9.8            | 246.9               | 25.7           | 11 |
| 5.0  | 0.9            | 65.5                  | 14.6           | 313.3                  | 58.2                 | 371.5               | 2.6                               | 0.9            | 4.5                 | 2.2            | 12 |
| 9.0  | 1.0            | 147.5                 | 41.4           | 498.8                  | 89.0                 | 587.8               | 12.8                              | 1.3            | 45.6                | 4.0            | 13 |
| 3.2  | —              | 17.6                  | 0.3            | 68.8                   | 1.1                  | 69.9                | 1.9                               | —              | 7.8                 | 0.1            | 14 |
| 71.3   | 0.9            | 146.3                 | 35.6           | 457.9                  | 90.4                 | 548.3               | 6.1                               | 1.0            | 16.4                | 6.4            | 15 |
| 0.5  | 0.3            | 5.9                   | 1.3            | 26.4                   | 5.4                  | 31.8                | 1.9                               | 0.6            | 1.7                 | 0.7            | 16 |
| 0.2  | 0.1            | 13.6                  | 5.2            | 117.7                  | 13.5                 | 131.2               | 8.4                               | 0.4            | 29.5                | 1.0            | 17 |
| 8.6  | 0.5            | 42.8                  | 7.4            | 239.0                  | 26.4                 | 265.4               | 42.2                              | 3.2            | 33.8                | 6.3            | 18 |
| 7.4  | 1.0            | 115.0                 | 26.8           | 514.0                  | 82.4                 | 596.4               | 19.8                              | 2.3            | 39.8                | 4.1            | 19 |
| 11.1   | 0.7            | 171.9                 | 10.5           | 734.4                  | 44.0                 | 778.4               | 22.7                              | 0.7            | 68.0                | 2.3            | 20 |
| <b>0.1</b>                                       | <b>0.3</b>     | <b>4.9</b>            | <b>12.2</b>    | <b>13.3</b>            | <b>30.9</b>          | <b>44.2</b>         | <b>0.2</b>                        | <b>0.7</b>     | <b>0.3</b>          | <b>1.2</b>     | 21 |
| 116.1  | 5.2            | 721.1                 | 130.8          | 2,956.9                | 379.6                | 3,336.5             | 118.1                             | 9.8            | 246.9               | 25.7           | 22 |
| 459.1  | 20.9           | 1,961.3               | 281.1          | 7,370.9                | 750.4                | 8,121.3             | 225.9                             | 17.9           | 1,017.5             | 61.0           | 23 |
| 6.4  | <b>0.3</b>     | 59.1                  | <b>7.4</b>     | 219.8                  | <b>21.5</b>          | 198.3               | 7.3                               | <b>0.3</b>     | 27.9                | <b>0.9</b>     | 24 |
| 0.1  | —              | 1.9                   | 0.3            | 8.0                    | 1.0                  | 9.0                 | 0.2                               | —              | 2.3                 | 0.1            | 25 |
| —  | —              | 0.1                   | —              | 0.4                    | —                    | 0.4                 | 0.1                               | —              | —                   | —              | 26 |
| —  | —              | 0.1                   | —              | 0.3                    | —                    | 0.3                 | —                                 | —              | —                   | —              | 27 |
| —  | —              | —                     | —              | 0.1                    | —                    | 0.1                 | —                                 | —              | 0.2                 | —              | 28 |
| —  | —              | 1.7                   | 0.1            | 7.2                    | 0.3                  | 7.5                 | —                                 | —              | 0.5                 | —              | 29 |
| 0.5  | 0.1            | 8.0                   | 2.0            | 25.6                   | 5.0                  | 30.6                | 0.6                               | 0.1            | 7.5                 | 1.4            | 30 |
| —  | —              | 0.3                   | 0.1            | 2.6                    | 0.2                  | 2.8                 | 0.4                               | —              | 1.5                 | —              | 31 |
| —  | —              | 0.2                   | 0.1            | 0.8                    | 0.2                  | 1.0                 | —                                 | —              | —                   | —              | 32 |
| —  | —              | 0.6                   | —              | 2.3                    | 0.1                  | 2.4                 | 0.1                               | —              | 0.3                 | —              | 33 |
| 0.1  | —              | 1.5                   | 0.1            | 5.8                    | 0.4                  | 6.2                 | 0.4                               | —              | 1.0                 | 0.1            | 34 |
| —  | —              | 0.3                   | —              | 1.5                    | 0.1                  | 1.6                 | 0.2                               | —              | 0.3                 | —              | 35 |
| 1.0  | 0.1            | 10.4                  | 1.7            | 47.8                   | 5.0                  | 52.8                | 6.1                               | 0.4            | 11.1                | 0.9            | 36 |
| —  | —              | —                     | —              | 0.3                    | —                    | 0.3                 | —                                 | —              | —                   | —              | 37 |
| —  | —              | —                     | —              | —                      | —                    | —                   | —                                 | —              | —                   | —              | 38 |
| 2.2  | —              | 7.8                   | 0.3            | 38.1                   | 1.0                  | 39.1                | 1.4                               | 0.1            | 5.4                 | —              | 39 |
| —  | —              | 0.9                   | —              | 2.9                    | —                    | 2.9                 | 0.1                               | —              | —                   | —              | 40 |
| 1.7  | 0.2            | 16.0                  | 4.3            | 93.7                   | 13.0                 | 106.7               | 8.6                               | 0.7            | 40.1                | 1.5            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

|                                      |   | Industrial Division: RETAIL TRADE—(Continued) |                        |  |                        |   |                        |                          |                        |
|--------------------------------------|---|---|------------------------|--|------------------------|---|------------------------|--------------------------|------------------------|
|                                      |   | Department and<br>Variety Stores              |                        | Other General<br>Merchandise<br>Stores |                        | Automobile<br>Accessories, Tires,<br>Gasoline and Oil |                        | Motor Vehicles           |                        |
|                                      |   | Profit<br>Com-<br>panies                      | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                              | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |
| 1                                    | Number of Companies . . . . .                 | 211   | 50                     | 290                                    | 129                    | 373   | 145                    | 1,364                    | 659                    |
| <b>Assets</b>                        |   |   |                        |  |                        |   |                        |                          |                        |
| 2                                    | Cash . . . . .                                | \$ 28.5                                       | \$ 0.9                 | \$ 2.8                                 | \$ 0.4                 | \$ 4.9  | \$ 0.3                 | \$ 23.6                  | \$ 3.5                 |
| 3                                    | Government Securities . . . . .               | 3.8   | 0.1                    | 0.8                                    | 0.3                    | 0.2   | —                      | 2.6                      | 0.6                    |
| 4                                    | Other Securities . . . . .                    | 14.7  | 1.8                    | 2.4                                    | 1.2                    | 1.7   | 0.1                    | 8.5                      | 2.3                    |
| 5                                    | Receivables . . . . .                         | 116.1   | 11.7                   | 8.8                                    | 2.9                    | 11.2  | 1.5                    | 80.6                     | 19.1                   |
| 6                                    | Inventories . . . . .                         | 181.3   | 43.2                   | 16.4                                   | 5.2                    | 13.8  | 1.7                    | 152.3                    | 43.1                   |
| 7                                    | Land . . . . .                                | 18.3  | 2.5                    | 0.6                                    | 0.2                    | 2.0   | 0.4                    | 14.6                     | 2.6                    |
| 8                                    | Buildings and Equipment . . . . .             | 187.1   | 49.9                   | 9.6                                    | 6.1                    | 17.8  | 3.7                    | 85.8                     | 25.5                   |
| 9                                    | Investment in Affiliated Companies . . . . .  | 145.9   | 6.1                    | 1.9                                    | 0.2                    | 0.6   | 0.1                    | 7.9                      | 1.0                    |
| 10                                   | Other Assets . . . . .                        | 13.2  | 9.0                    | 1.5                                    | 0.4                    | 2.8   | 0.6                    | 20.2                     | 5.9                    |
| 11                                   | Total . . . . .                               | 708.9   | 125.2                  | 44.8                                   | 16.9                   | 55.1  | 8.3                    | 396.1                    | 103.5                  |
| <b>Liabilities and Capital</b>       |   |   |                        |  |                        |   |                        |                          |                        |
| 12                                   | Bank Loans . . . . .                          | 29.0  | 5.1                    | 3.7                                    | 2.1                    | 4.2   | 1.1                    | 67.9                     | 24.7                   |
| 13                                   | Payables . . . . .                            | 70.6  | 16.2                   | 6.7                                    | 2.5                    | 10.5  | 2.1                    | 69.8                     | 23.0                   |
| 14                                   | Tax Liabilities . . . . .                     | 14.0  | 1.1                    | 0.3                                    | —                      | 1.4   | —                      | 5.9                      | 0.4                    |
| 15                                   | Other Liabilities . . . . .                   | 167.9   | 7.4                    | 4.5                                    | 1.0                    | 4.4   | 1.3                    | 49.2                     | 14.5                   |
| 16                                   | Mortgage Debt . . . . .                       | 6.3   | 0.2                    | 0.6                                    | 0.2                    | 2.2   | 0.6                    | 12.5                     | 5.5                    |
| 17                                   | Other Funded Debt . . . . .                   | 10.3  | 28.5                   | 0.6                                    | 1.2                    | 1.2   | 0.4                    | 8.3                      | 1.9                    |
| 18                                   | Depreciation and Depletion Reserves . . . . . | 70.3  | 5.9                    | 3.4                                    | 2.6                    | 5.9   | 1.0                    | 30.1                     | 8.0                    |
| 19                                   | Capital Stock . . . . .                       | 129.6   | 51.5                   | 13.0                                   | 5.8                    | 10.0  | 1.7                    | 60.9                     | 19.7                   |
| 20                                   | Surplus . . . . .                             | 212.0   | 9.7                    | 12.5                                   | 2.2                    | 15.6  | 0.7                    | 93.0                     | 13.2                   |
| 21                                   | Less Deficit . . . . .                        | 1.0   | 0.3                    | 0.4                                    | 0.7                    | 0.4   | 0.7                    | 1.5                      | 7.3                    |
| 22                                   | Total . . . . .                               | 708.9   | 125.2                  | 44.8                                   | 16.9                   | 55.1  | 8.3                    | 396.1                    | 103.5                  |
| 23                                   | Gross Sales or Revenue . . . . .              | 1,232.3                                       | 216.7                  | 82.5                                   | 23.2                   | 124.1   | 16.1                   | 1,606.5                  | 320.9                  |
| 24                                   | Current Year Profit or Loss . . . . .         | 43.1  | 5.6                    | 2.1                                    | 0.6                    | 6.6   | 0.4                    | 25.3                     | 6.5                    |
| <b>Selected Revenues and Charges</b> |   |   |                        |  |                        |   |                        |                          |                        |
| 25                                   | Rents Received . . . . .                      | 1.8   | 0.6                    | 0.2                                    | —                      | 0.4   | —                      | 0.9                      | 0.3                    |
| 26                                   | Bond Interest Received . . . . .              | 0.1   | —                      | —                                      | —                      | —   | —                      | 0.1                      | —                      |
| 27                                   | Mortgage Interest Received . . . . .          | —   | —                      | —                                      | —                      | —   | —                      | —                        | —                      |
| 28                                   | Foreign Dividends Received . . . . .          | —   | —                      | —                                      | —                      | —   | —                      | —                        | —                      |
| 29                                   | Canadian Dividends Received . . . . .         | 10.3  | 0.2                    | 0.1                                    | —                      | —   | —                      | 0.6                      | —                      |
| 30                                   | Rents Paid . . . . .                          | 20.1  | 2.6                    | 0.5                                    | 0.1                    | 1.3   | 0.2                    | 7.4                      | 2.0                    |
| 31                                   | Bond Interest Paid . . . . .                  | 0.7   | 1.3                    | —                                      | —                      | —   | —                      | 0.1                      | —                      |
| 32                                   | Mortgage Interest Paid . . . . .              | 0.3   | —                      | —                                      | —                      | 0.1   | —                      | 0.4                      | 0.2                    |
| 33                                   | Charitable Donations . . . . .                | 1.2   | 0.1                    | —                                      | —                      | 0.1   | —                      | 0.2                      | —                      |
| 34                                   | Pension Contributions . . . . .               | 9.8   | 1.5                    | —                                      | —                      | 0.1   | —                      | 0.3                      | 0.1                    |
| 35                                   | Group Insurance Contributions . . . . .       | 0.2   | —                      | —                                      | —                      | 0.1   | —                      | 0.6                      | 0.1                    |
| 36                                   | Capital Cost Allowance . . . . .              | 11.1  | 1.8                    | 0.9                                    | 0.4                    | 1.6   | 0.3                    | 6.5                      | 1.2                    |
| 37                                   | Depletion Charged . . . . .                   | —   | —                      | —                                      | —                      | —   | —                      | —                        | —                      |
| 38                                   | Write-off Mine and Oil Development . . . . .  | —   | —                      | —                                      | —                      | —   | —                      | —                        | —                      |
| 39                                   | Cash Dividends Charged . . . . .              | 18.3  | 1.5                    | 0.3                                    | —                      | 0.3   | —                      | 2.8                      | 0.3                    |
| 40                                   | Stock Dividends Charged . . . . .             | —   | —                      | —                                      | —                      | —   | —                      | 0.7                      | —                      |
| 41                                   | Capital Expenditures . . . . .                | 20.1  | 20.5                   | 1.1                                    | 0.9                    | 3.2   | 0.9                    | 11.9                     | 3.2                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

TABLE 4—(Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR—CANADA

(All money figures in millions of dollars)

| Industrial Division: RETAIL TRADE—(Continued) |                |                        |                |                  |                |                               |                |                                 |                |                         |                |    |
|---|----------------|------------------------|----------------|------------------|----------------|-------------------------------|----------------|---------------------------------|----------------|-------------------------|----------------|----|
| Footwear                                      |                | Clothing and Dry Goods |                | Hardware         |                | Lumber and Building Materials |                | Furniture and House Furnishings |                | Drugs and Drug Sundries |                |    |
| Profit Companies                              | Loss Companies | Profit Companies       | Loss Companies | Profit Companies | Loss Companies | Profit Companies              | Loss Companies | Profit Companies                | Loss Companies | Profit Companies        | Loss Companies |    |
| 172   | 64             | 1,044                  | 507            | 408              | 194            | 397                           | 95             | 803                             | 338            | 391                     | 95             | 1  |
| \$ 1.7  | \$ 0.1         | \$ 10.1                | \$ 1.9         | \$ 2.4           | \$ 0.4         | \$ 6.5                        | \$ 0.1         | \$ 5.1                          | \$ 0.7         | \$ 3.0                  | \$ 0.1         | 2  |
| 0.4   | 0.1            | 2.2                    | 0.8            | 0.3              | 0.1            | 1.6                           | —              | 0.4                             | 0.1            | 0.4                     | —              | 3  |
| 0.5   | 0.1            | 3.8                    | 0.9            | 1.2              | 0.2            | 3.4                           | 0.2            | 3.2                             | 0.9            | 0.9                     | 0.3            | 4  |
| 0.8   | 0.2            | 27.3                   | 5.0            | 11.3             | 2.1            | 38.5                          | 3.6            | 76.6                            | 18.9           | 1.9                     | 0.3            | 5  |
| 15.8  | 3.1            | 54.5                   | 18.0           | 21.3             | 6.3            | 46.7                          | 5.3            | 44.7                            | 10.4           | 14.0                    | 2.4            | 6  |
| 0.7   | —              | 3.3                    | 0.2            | 1.1              | 0.2            | 3.7                           | 0.5            | 2.3                             | 2.0            | 0.7                     | —              | 7  |
| 6.3   | 0.6            | 35.8                   | 9.6            | 11.4             | 3.0            | 35.1                          | 4.8            | 24.0                            | 7.7            | 10.4                    | 1.9            | 8  |
| 1.8   | —              | 2.8                    | 0.4            | 0.5              | —              | 4.1                           | 1.3            | 3.4                             | 6.8            | 3.5                     | 0.1            | 9  |
| 1.1   | 0.4            | 7.5                    | 2.2            | 2.0              | 0.8            | 3.7                           | 0.6            | 7.7                             | 2.0            | 2.3                     | 0.5            | 10 |
| 29.0  | 4.6            | 147.2                  | 39.1           | 51.6             | 13.0           | 143.3                         | 16.4           | 167.4                           | 49.5           | 37.1                    | 5.5            | 11 |
| 1.5   | 0.5            | 11.1                   | 5.1            | 4.4              | 1.2            | 13.7                          | 3.4            | 27.8                            | 8.3            | 1.3                     | 0.6            | 12 |
| 6.1   | 0.8            | 27.9                   | 8.7            | 7.4              | 2.8            | 18.8                          | 2.9            | 30.3                            | 7.8            | 5.0                     | 1.2            | 13 |
| 0.5   | —              | 2.3                    | 0.1            | 0.6              | —              | 3.4                           | —              | 3.6                             | 0.6            | 0.5                     | —              | 14 |
| 3.2   | 1.0            | 13.7                   | 5.7            | 5.4              | 2.3            | 7.8                           | 2.0            | 21.0                            | 9.4            | 3.8                     | 0.6            | 15 |
| 0.6   | —              | 2.1                    | 0.5            | 1.5              | 0.3            | 1.1                           | 0.8            | 2.2                             | 1.2            | 0.7                     | 0.1            | 16 |
| 1.2   | —              | 3.5                    | 0.7            | 0.6              | 0.3            | 0.6                           | 0.1            | 4.1                             | 1.0            | 1.3                     | 0.1            | 17 |
| 2.8   | 0.3            | 15.9                   | 4.0            | 4.5              | 1.1            | 17.0                          | 2.1            | 8.5                             | 2.6            | 4.7                     | 0.8            | 18 |
| 5.5   | 1.2            | 32.4                   | 11.2           | 13.1             | 3.7            | 25.6                          | 2.5            | 27.4                            | 14.0           | 8.7                     | 1.9            | 19 |
| 7.6   | 0.9            | 39.3                   | 5.7            | 14.3             | 1.9            | 55.5                          | 3.2            | 43.1                            | 6.6            | 11.2                    | 0.5            | 20 |
| —   | 0.1            | 0.9                    | 2.7            | 0.2              | 0.6            | 0.3                           | 0.7            | 0.6                             | 2.0            | —                       | 0.2            | 21 |
| 29.0  | 4.6            | 147.2                  | 39.1           | 51.6             | 13.0           | 143.3                         | 16.4           | 167.4                           | 49.5           | 37.1                    | 5.5            | 22 |
| 49.1  | 6.4            | 258.7                  | 59.3           | 89.9             | 18.3           | 259.8                         | 25.4           | 272.9                           | 57.1           | 70.3                    | 10.9           | 23 |
| 2.0   | 0.3            | 9.6                    | 2.3            | 3.1              | 0.7            | 14.2                          | 0.7            | 11.9                            | 2.1            | 3.2                     | 0.2            | 24 |
| 0.1   | —              | 0.6                    | 0.2            | 0.3              | 0.1            | 0.3                           | 0.1            | 0.4                             | 0.1            | 0.2                     | —              | 25 |
| —   | —              | —                      | —              | —                | —              | 0.1                           | —              | —                               | —              | —                       | —              | 26 |
| —   | —              | —                      | —              | —                | —              | —                             | —              | —                               | —              | —                       | —              | 27 |
| —   | —              | —                      | —              | —                | —              | —                             | —              | —                               | —              | —                       | —              | 28 |
| 0.1   | —              | 0.1                    | —              | —                | —              | 0.8                           | 0.1            | 0.1                             | —              | 0.1                     | —              | 29 |
| 2.3   | 0.4            | 8.1                    | 3.1            | 0.9              | 0.4            | 0.5                           | 0.1            | 4.5                             | 1.3            | 2.2                     | 0.5            | 30 |
| —   | —              | 0.1                    | —              | —                | —              | —                             | —              | 0.1                             | —              | —                       | —              | 31 |
| —   | —              | 0.1                    | —              | 0.1              | —              | —                             | —              | 0.1                             | 0.1            | —                       | —              | 32 |
| —   | —              | 0.2                    | —              | —                | —              | 0.1                           | —              | 0.2                             | —              | —                       | —              | 33 |
| —   | —              | 0.1                    | —              | 0.1              | —              | 0.2                           | —              | 0.2                             | —              | 0.1                     | —              | 34 |
| —   | —              | 0.1                    | —              | 0.1              | —              | 0.1                           | —              | 0.1                             | —              | —                       | —              | 35 |
| 0.6   | —              | 3.0                    | 0.6            | 0.9              | 0.2            | 3.2                           | 0.3            | 2.3                             | 0.5            | 1.0                     | 0.1            | 36 |
| —   | —              | —                      | —              | —                | —              | —                             | —              | —                               | —              | —                       | —              | 37 |
| —   | —              | —                      | —              | —                | —              | —                             | —              | —                               | —              | —                       | —              | 38 |
| 0.3   | —              | 0.8                    | 0.1            | 0.3              | —              | 2.6                           | —              | 1.5                             | —              | 0.7                     | —              | 39 |
| —   | —              | —                      | 0.1            | —                | —              | 0.2                           | —              | —                               | —              | 0.1                     | —              | 40 |
| 0.8   | 0.1            | 5.7                    | 1.1            | 1.4              | 0.5            | 6.4                           | 0.6            | 3.8                             | 0.7            | 1.5                     | 0.4            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

|                                      |  | Industrial Division: RETAIL TRADE—(Concluded) |                        |                          |                        |                          |                        |                                   |                                 |                                |
|--------------------------------------|--|---|------------------------|--------------------------|------------------------|--------------------------|------------------------|-----------------------------------|---------------------------------|--------------------------------|
|                                      |  | Fuel and Ice                                  |                        | Jewellery                |                        | Other<br>Retail Trade    |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies |
|                                      |  | Profit<br>Com-<br>panies                      | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies |                                   |                                 |                                |
| 1                                    | Number of Companies.....                 | 243   | 101                    | 179                      | 74                     | 830                      | 366                    | 7,371                             | 3,110                           | 10,481                         |
| <b>Assets</b>                        |  |   |                        |                          |                        |                          |                        |                                   |                                 |                                |
| 2                                    | Cash.....                                | \$ 2.4  | \$ 0.4                 | \$ 1.7                   | \$ 0.1                 | \$ 8.6                   | \$ 2.1                 | \$ 122.2                          | \$ 11.9                         | \$ 134.1                       |
| 3                                    | Government Securities.....               | 0.4   | 0.1                    | 0.2                      | 0.1                    | 1.3                      | 0.1                    | 17.4                              | 2.4                             | 19.8                           |
| 4                                    | Other Securities.....                    | 1.1   | 0.3                    | 0.3                      | 0.2                    | 3.9                      | 0.4                    | 55.2                              | 9.6                             | 64.8                           |
| 5                                    | Receivables.....                         | 16.8  | 2.0                    | 13.2                     | 1.0                    | 27.3                     | 5.9                    | 455.8                             | 77.0                            | 532.8                          |
| 6                                    | Inventories.....                         | 5.6   | 1.0                    | 16.9                     | 2.8                    | 37.0                     | 7.8                    | 680.6                             | 155.0                           | 835.6                          |
| 7                                    | Land.....                                | 1.4   | 0.3                    | 2.0                      | 0.1                    | 3.5                      | 0.8                    | 78.0                              | 10.9                            | 88.9                           |
| 8                                    | Buildings and Equipment.....             | 19.3  | 3.2                    | 10.1                     | 1.5                    | 22.9                     | 9.3                    | 655.1                             | 148.2                           | 803.3                          |
| 9                                    | Investment in Affiliated Companies.....  | 24.8  | 0.2                    | 1.4                      | —                      | 2.5                      | 2.7                    | 232.9                             | 20.3                            | 253.2                          |
| 10                                   | Other Assets.....                        | 2.2   | 0.8                    | 1.6                      | 0.6                    | 5.7                      | 2.7                    | 83.1                              | 28.5                            | 111.6                          |
| 11                                   | Total.....                               | 74.0  | 8.1                    | 47.6                     | 6.3                    | 112.7                    | 31.9                   | 2,380.1                           | 463.8                           | 2,843.9                        |
| <b>Liabilities and Capital</b>       |  |   |                        |                          |                        |                          |                        |                                   |                                 |                                |
| 12                                   | Bank Loans.....                          | 7.4   | 1.2                    | 3.8                      | 0.4                    | 10.2                     | 5.0                    | 193.0                             | 61.8                            | 254.8                          |
| 13                                   | Payables.....                            | 9.9   | 1.6                    | 8.1                      | 1.4                    | 19.8                     | 7.7                    | 349.2                             | 84.1                            | 433.3                          |
| 14                                   | Tax Liabilities.....                     | 0.9   | —                      | 1.0                      | —                      | 2.9                      | 0.1                    | 47.0                              | 2.6                             | 49.6                           |
| 15                                   | Other Liabilities.....                   | 11.9  | 0.7                    | 8.7                      | 1.0                    | 11.2                     | 7.9                    | 335.2                             | 62.3                            | 397.5                          |
| 16                                   | Mortgage Debt.....                       | 0.5   | 0.1                    | 0.8                      | 0.2                    | 1.7                      | 0.4                    | 36.6                              | 11.4                            | 48.0                           |
| 17                                   | Other Funded Debt.....                   | 1.0   | —                      | 2.2                      | 0.1                    | 1.9                      | 0.6                    | 74.8                              | 36.4                            | 111.2                          |
| 18                                   | Depreciation and Depletion Reserves..... | 10.6  | 1.7                    | 5.8                      | 0.6                    | 10.3                     | 3.7                    | 265.8                             | 43.8                            | 309.6                          |
| 19                                   | Capital Stock.....                       | 13.1  | 2.5                    | 7.8                      | 2.0                    | 20.7                     | 6.2                    | 427.1                             | 130.1                           | 557.2                          |
| 20                                   | Surplus.....                             | 19.3  | 0.9                    | 9.4                      | 0.7                    | 35.3                     | 2.7                    | 658.9                             | 51.9                            | 710.8                          |
| 21                                   | Less Deficit.....                        | <i>0.5</i>                                    | <i>0.7</i>             | —                        | <i>0.1</i>             | <i>1.1</i>               | <i>2.3</i>             | <i>7.4</i>                        | <i>20.5</i>                     | <i>27.9</i>                    |
| 22                                   | Total.....                               | 74.0  | 8.1                    | 47.6                     | 6.3                    | 112.7                    | 31.9                   | 2,380.1                           | 463.8                           | 2,843.9                        |
| 23                                   | Gross Sales or Revenue.....              | 114.6   | 15.2                   | 62.8                     | 6.5                    | 227.2                    | 190.2                  | 5,694.1                           | 1,045.1                         | 6,739.2                        |
| 24                                   | Current Year Profit or Loss.....         | 3.7   | <i>0.4</i>             | 3.7                      | <i>0.3</i>             | 11.3                     | <i>1.5</i>             | 175.0                             | 22.7                            | 152.3                          |
| <b>Selected Revenues and Charges</b> |  |   |                        |                          |                        |                          |                        |                                   |                                 |                                |
| 25                                   | Rents Received.....                      | 0.3   | —                      | 0.3                      | —                      | 0.3                      | 0.1                    | 8.5                               | 1.6                             | 10.1                           |
| 26                                   | Bond Interest Received.....              | 1.1   | —                      | —                        | —                      | —                        | —                      | 1.6                               | —                               | 1.6                            |
| 27                                   | Mortgage Interest Received.....          | —   | —                      | —                        | —                      | —                        | —                      | 0.1                               | —                               | 0.1                            |
| 28                                   | Foreign Dividends Received.....          | —   | —                      | —                        | —                      | —                        | —                      | 0.3                               | —                               | 0.3                            |
| 29                                   | Canadian Dividends Received.....         | —   | —                      | 0.1                      | —                      | —                        | —                      | 12.9                              | 0.4                             | 13.3                           |
| 30                                   | Rents Paid.....                          | 0.5   | 0.1                    | 1.7                      | 0.3                    | 3.6                      | 1.9                    | 61.7                              | 14.4                            | 76.1                           |
| 31                                   | Bond Interest Paid.....                  | —   | —                      | 0.1                      | —                      | —                        | —                      | 3.2                               | 1.4                             | 4.6                            |
| 32                                   | Mortgage Interest Paid.....              | —   | —                      | —                        | —                      | 0.1                      | —                      | 1.2                               | 0.4                             | 1.6                            |
| 33                                   | Charitable Donations.....                | —   | —                      | 0.1                      | —                      | 0.1                      | —                      | 2.7                               | 0.2                             | 2.9                            |
| 34                                   | Pension Contributions.....               | 0.1   | —                      | 0.3                      | —                      | 0.4                      | 0.4                    | 13.0                              | 2.1                             | 15.1                           |
| 35                                   | Group Insurance Contributions.....       | —   | —                      | —                        | —                      | 0.1                      | 0.1                    | 1.9                               | 0.3                             | 2.2                            |
| 36                                   | Capital Cost Allowance.....              | 1.8   | 0.2                    | 0.8                      | 0.2                    | 2.1                      | 0.8                    | 52.8                              | 8.0                             | 60.8                           |
| 37                                   | Depletion Charged.....                   | —   | —                      | —                        | —                      | —                        | —                      | —                                 | —                               | —                              |
| 38                                   | Write-off Mine and Oil Development.....  | —   | —                      | —                        | —                      | —                        | —                      | —                                 | —                               | —                              |
| 39                                   | Cash Dividends Charged.....              | 0.2   | —                      | 1.2                      | 0.2                    | 0.7                      | —                      | 36.8                              | 2.3                             | 39.1                           |
| 40                                   | Stock Dividends Charged.....             | —   | —                      | —                        | —                      | —                        | —                      | 1.1                               | 0.1                             | 1.2                            |
| 41                                   | Capital Expenditures.....                | 2.5   | 0.3                    | 1.0                      | 0.5                    | 3.6                      | 2.8                    | 111.5                             | 34.8                            | 146.3                          |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.



TABLE 4 — (Cont'd)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

| Industrial Division: FINANCE, INSURANCE AND REAL ESTATE |                |                                  |                |  |                |                                   |                |                                  |                |                  |                |    |
|---|----------------|----------------------------------|----------------|--|----------------|-----------------------------------|----------------|----------------------------------|----------------|------------------|----------------|----|
| Trust and Mortgage Companies                            |                | Investment and Holding Companies |                | Non-Resident Owned Investment Corporations |                | Stock, Bond and Commodity Dealers |                | Loan Companies and Other Finance |                | Insurance Agents |                |    |
| Profit Companies  | Loss Companies | Profit Companies                 | Loss Companies | Profit Companies                           | Loss Companies | Profit Companies                  | Loss Companies | Profit Companies                 | Loss Companies | Profit Companies | Loss Companies |    |
| 187   | 17             | 699                              | 434            | 223  | 4              | 365                               | 107            | 374                              | 69             | 724              | 250            | 1  |
| \$ 64.7   | \$ 0.2         | \$ 100.3                         | \$ 27.6        | \$ 28.2                                    | \$ 0.1         | \$ 36.1                           | \$ 3.1         | \$ 37.9                          | \$ 1.1         | \$ 18.7          | \$ 1.3         | 2  |
| 217.4   | 0.4            | 166.0                            | 10.7           | 22.3                                       | —              | 73.7                              | 15.3           | 0.2                              | —              | 1.5              | 0.4            | 3  |
| 812.7   | 2.0            | 902.4                            | 164.7          | 291.5                                      | 1.4            | 134.8                             | 18.7           | 117.9                            | 1.5            | 11.1             | 1.1            | 4  |
| 33.8  | 0.1            | 73.7                             | 14.0           | 15.0                                       | —              | 140.3                             | 11.5           | 1,266.5                          | 32.2           | 44.0             | 5.9            | 5  |
| 0.1   | —              | 0.9                              | 0.7            | —  | —              | 6.9                               | 1.2            | 1.5                              | —              | 0.4              | —              | 6  |
| 5.1   | —              | 9.4                              | 20.4           | 4.9  | 0.6            | 0.9                               | —              | 0.8                              | 0.1            | 0.8              | 0.1            | 7  |
| 18.5  | 1.0            | 15.5                             | 49.1           | 11.3                                       | —              | 5.4                               | 1.4            | 19.2                             | 1.1            | 10.2             | 1.7            | 8  |
| 7.7   | —              | 1,580.5                          | 494.2          | 72.3                                       | —              | 11.6                              | 0.9            | 67.0                             | 3.3            | 2.5              | 0.3            | 9  |
| 86.5  | 4.1            | 17.8                             | 14.8           | 9.0  | 0.1            | 8.6                               | 0.9            | 23.0                             | 2.2            | 15.5             | 2.8            | 10 |
| 1,246.4   | 7.8            | 2,866.5                          | 796.2          | 454.5                                      | 2.2            | 418.3                             | 53.1           | 1,533.9                          | 41.6           | 104.7            | 13.5           | 11 |
| 14.2  | 0.2            | 61.2                             | 17.8           | 1.8  | —              | 117.6                             | 24.0           | 350.3                            | 18.6           | 3.8              | 0.8            | 12 |
| 479.6   | 0.1            | 146.1                            | 35.1           | 7.3  | 0.5            | 194.9                             | 14.0           | 174.4                            | 2.2            | 44.7             | 6.0            | 13 |
| 3.8   | —              | 6.2                              | 0.5            | 2.8  | —              | 8.4                               | —              | 15.2                             | —              | 1.8              | —              | 14 |
| 225.7   | 4.4            | 277.1                            | 65.9           | 35.9                                       | —              | 30.3                              | 5.9            | 355.6                            | 13.4           | 12.8             | 2.4            | 15 |
| 0.8   | —              | 3.1                              | 5.1            | 1.7  | —              | 0.1                               | —              | 0.8                              | —              | 0.5              | —              | 16 |
| 339.1   | 8.3            | 112.4                            | 69.0           | 71.4                                       | —              | 2.8                               | 4.7            | 405.9                            | 1.9            | 0.7              | 0.1            | 17 |
| 4.3   | —              | 8.9                              | 4.7            | 2.5  | —              | 2.1                               | 0.6            | 7.5                              | 0.2            | 4.6              | 0.7            | 18 |
| 72.9  | 1.5            | 1,135.8                          | 426.2          | 146.3                                      | 1.0            | 28.4                              | 4.3            | 122.5                            | 5.4            | 14.8             | 3.5            | 19 |
| 106.1   | 0.4            | 1,136.2                          | 204.4          | 192.6                                      | 0.6            | 34.9                              | 1.4            | 101.9                            | 1.2            | 21.6             | 1.2            | 20 |
| 0.1   | 7.1            | 20.6                             | 32.5           | 7.8  | —              | 1.3                               | 2.0            | 0.1                              | 1.3            | 0.5              | 1.3            | 21 |
| 1,246.4   | 7.8            | 2,866.5                          | 796.2          | 454.5                                      | 2.2            | 418.3                             | 53.1           | 1,533.9                          | 41.6           | 104.7            | 13.5           | 22 |
| 78.8  | 0.2            | 318.1                            | 59.8           | 17.2                                       | 0.1            | 141.9                             | 11.1           | 185.6                            | 4.4            | 61.3             | 8.0            | 23 |
| 16.6  | 0.1            | 23.8                             | 2.9            | 10.1                                       | —              | 27.4                              | 1.5            | 58.6                             | 1.7            | 8.5              | 0.8            | 24 |
| 2.3   | —              | 0.7                              | 2.7            | 2.1  | 0.1            | 0.1                               | —              | 0.3                              | —              | 0.3              | —              | 25 |
| 9.9   | —              | 5.0                              | 0.5            | 2.1  | —              | 2.2                               | —              | 0.1                              | —              | —                | —              | 26 |
| 24.4  | 0.1            | 3.7                              | —              | 0.2  | —              | —                                 | 0.2            | 4.6                              | —              | —                | —              | 27 |
| 0.1   | —              | 158.8                            | 2.5            | 3.1  | —              | —                                 | —              | —                                | —              | —                | —              | 28 |
| 2.8   | —              | 109.5                            | 39.8           | 4.0  | —              | 1.0                               | 0.4            | 1.2                              | 0.2            | 0.3              | —              | 29 |
| 1.8   | —              | 0.6                              | 0.2            | 0.4  | —              | 1.7                               | 0.3            | 3.6                              | 0.2            | 2.0              | 0.4            | 30 |
| 9.9   | 0.4            | 3.6                              | 2.2            | 0.4  | —              | —                                 | —              | 9.2                              | —              | —                | —              | 31 |
| —   | —              | 0.5                              | 0.1            | 0.1  | —              | —                                 | —              | —                                | —              | —                | —              | 32 |
| 0.3   | —              | 0.3                              | 0.2            | —  | —              | 0.4                               | —              | 0.2                              | —              | 0.1              | —              | 33 |
| 1.0   | —              | 0.5                              | 0.2            | —  | —              | 0.4                               | —              | 0.6                              | —              | 0.4              | —              | 34 |
| —   | —              | —                                | —              | —  | —              | 0.1                               | —              | —                                | —              | 0.1              | —              | 35 |
| 1.2   | —              | 0.7                              | 1.1            | 0.4  | —              | 0.7                               | 0.1            | 2.5                              | 0.2            | 1.3              | 0.2            | 36 |
| —   | —              | 0.1                              | —              | 0.1  | —              | —                                 | —              | —                                | —              | —                | —              | 37 |
| —   | —              | —                                | 0.2            | —  | —              | —                                 | —              | —                                | —              | —                | —              | 38 |
| 5.8   | —              | 239.8                            | 15.5           | 4.0  | —              | 2.1                               | 0.3            | 18.0                             | 0.2            | 2.5              | —              | 39 |
| —   | —              | 3.0                              | 10.0           | 0.3  | —              | 0.6                               | —              | 0.1                              | 0.3            | 0.1              | —              | 40 |
| 2.4   | —              | 1.8                              | 4.9            | 1.6  | —              | 1.5                               | 0.3            | 5.0                              | 0.5            | 2.2              | 0.3            | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

**TABLE 4 — (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|                                      |  | <b>Industrial Division: FINANCE, INSURANCE AND REAL ESTATE—(Concluded)</b> |                                 |  |                                 |   |   |  |
|--------------------------------------|--|--|---------------------------------|--|---------------------------------|---|---|--|
|                                      |  | <b>Real Estate<br/>Except<br/>Rental</b>                                   |                                 | <b>Real Estate<br/>Rental<br/>Operations</b> |                                 | <b>Total<br/>Profit<br/>Com-<br/>panies</b> | <b>Total<br/>Loss<br/>Com-<br/>panies</b> | <b>Total<br/>All<br/>Com-<br/>panies</b> |
|                                      |  | <b>Profit<br/>Com-<br/>panies</b>  | <b>Loss<br/>Com-<br/>panies</b> | <b>Profit<br/>Com-<br/>panies</b>            | <b>Loss<br/>Com-<br/>panies</b> |   |   |  |
| 1                                    | Number of Companies.....                 | 877  | 303                             | 2,235  | 841                             | 5,684                                       | 2,025                                     | 7,709                                    |
| <b>Assets</b>                        |  |  |                                 |  |                                 |   |   |  |
| 2                                    | Cash.....                                | \$ 12.1  | \$ 8.7                          | \$ 26.1                                      | \$ 8.6                          | \$ 324.1                                    | \$ 50.7                                   | \$ 374.8                                 |
| 3                                    | Government Securities.....               | 1.9  | —                               | 10.5   | 0.4                             | 493.5                                       | 27.2                                      | 520.7                                    |
| 4                                    | Other Securities.....                    | 25.7   | 3.3                             | 46.0   | 10.4                            | 2,342.0                                     | 203.0                                     | 2,545.0                                  |
| 5                                    | Receivables.....                         | 20.6   | 3.4                             | 18.5   | 6.0                             | 1,612.3                                     | 73.1                                      | 1,685.4                                  |
| 6                                    | Inventories.....                         | 9.0  | 1.3                             | 1.2  | 0.9                             | 20.0  | 4.1                                       | 24.1                                     |
| 7                                    | Land.....                                | 42.9   | 14.9                            | 182.8  | 56.4                            | 247.6                                       | 92.5                                      | 340.1                                    |
| 8                                    | Buildings and Equipment.....             | 15.5   | 8.9                             | 646.3  | 302.9                           | 741.9                                       | 366.0                                     | 1,107.9                                  |
| 9                                    | Investment in Affiliated Companies...    | 7.7  | 0.7                             | 36.0   | 15.0                            | 1,785.3                                     | 514.4                                     | 2,299.7                                  |
| 10                                   | Other Assets.....                        | 11.7   | 2.6                             | 14.6   | 7.8                             | 186.7                                       | 35.3                                      | 222.0                                    |
| 11                                   | Total.....                               | 147.2  | 43.6                            | 981.9  | 408.3                           | 7,753.4                                     | 1,366.3                                   | 9,119.7                                  |
| <b>Liabilities and Capital</b>       |  |  |                                 |  |                                 |   |   |  |
| 12                                   | Bank Loans.....                          | 8.8  | 1.6                             | 26.6   | 19.2                            | 584.4                                       | 82.2                                      | 666.6                                    |
| 13                                   | Payables.....                            | 23.0   | 5.2                             | 26.3   | 18.4                            | 1,096.4                                     | 81.5                                      | 1,177.9                                  |
| 14                                   | Tax Liabilities.....                     | 5.3  | 0.1                             | 6.2  | 0.9                             | 49.7  | 1.6                                       | 51.3                                     |
| 15                                   | Other Liabilities.....                   | 23.0   | 7.8                             | 108.2  | 69.5                            | 1,068.5                                     | 169.2                                     | 1,237.7                                  |
| 16                                   | Mortgage Debt.....                       | 17.5   | 8.3                             | 189.1  | 105.2                           | 213.6                                       | 118.7                                     | 332.3                                    |
| 17                                   | Other Funded Debt.....                   | 17.2   | 16.5                            | 139.7  | 98.3                            | 1,089.3                                     | 198.8                                     | 1,288.1                                  |
| 18                                   | Depreciation and Depletion Reserves..    | 5.5  | 1.2                             | 201.8  | 36.0                            | 237.0                                       | 43.4                                      | 280.4                                    |
| 19                                   | Capital Stock.....                       | 18.7   | 7.6                             | 179.4  | 51.7                            | 1,718.8                                     | 501.4                                     | 2,220.2                                  |
| 20                                   | Surplus.....                             | 29.7   | 1.6                             | 115.2  | 18.4                            | 1,738.2                                     | 229.3                                     | 1,967.5                                  |
| 21                                   | Less <i>Deficit</i> .....                | <i>1.5</i>   | <i>6.3</i>                      | <i>10.6</i>                                  | <i>9.3</i>                      | <i>42.5</i>                                 | <i>59.8</i>                               | <i>102.3</i>                             |
| 22                                   | Total.....                               | 147.2  | 43.6                            | 981.9  | 408.3                           | 7,753.4                                     | 1,366.3                                   | 9,119.7                                  |
| 23                                   | Gross Sales or Revenue.....              | 101.2  | 14.5                            | 124.1  | 30.4                            | 1,028.2                                     | 128.5                                     | 1,156.7                                  |
| 24                                   | Current Year Profit or <i>Loss</i> ..... | 17.5   | <i>1.7</i>                      | 29.6   | <i>4.3</i>                      | 192.1                                       | <i>12.9</i>                               | 179.2                                    |
| <b>Selected Revenues and Charges</b> |  |  |                                 |  |                                 |   |   |  |
| 25                                   | Rents Received.....                      | 1.2  | 0.4                             | 114.5  | 28.4                            | 121.7                                       | 31.7                                      | 153.4                                    |
| 26                                   | Bond Interest Received.....              | 0.1  | —                               | 0.5  | —                               | 19.9  | 0.6                                       | 20.5                                     |
| 27                                   | Mortgage Interest Received.....          | 0.2  | 0.1                             | 0.4  | —                               | 33.5  | 0.5                                       | 34.0                                     |
| 28                                   | Foreign Dividends Received.....          | —  | —                               | 0.1  | —                               | 162.2                                       | 2.5                                       | 164.7                                    |
| 29                                   | Canadian Dividends Received.....         | 0.3  | 0.1                             | 2.1  | 0.6                             | 121.2                                       | 41.0                                      | 162.2                                    |
| 30                                   | Rents Paid.....                          | 1.1  | 0.3                             | 1.8  | 0.7                             | 12.9  | 2.0                                       | 14.9                                     |
| 31                                   | Bond Interest Paid.....                  | 0.3  | 0.6                             | 5.3  | 3.2                             | 28.6  | 6.4                                       | 35.0                                     |
| 32                                   | Mortgage Interest Paid.....              | 0.5  | 0.3                             | 8.7  | 3.4                             | 9.8   | 3.8                                       | 13.6                                     |
| 33                                   | Charitable Donations.....                | 0.1  | —                               | 0.4  | 0.1                             | 1.8   | 0.3                                       | 2.1                                      |
| 34                                   | Pension Contributions.....               | 0.1  | —                               | 0.1  | —                               | 3.0   | 0.3                                       | 3.3                                      |
| 35                                   | Group Insurance Contributions.....       | —  | —                               | —  | —                               | 0.3   | —   | 0.3                                      |
| 36                                   | Capital Cost Allowance.....              | 1.2  | 0.3                             | 23.0   | 9.8                             | 31.0  | 11.7                                      | 42.7                                     |
| 37                                   | Depletion Charged.....                   | 0.1  | 0.1                             | 0.2  | 0.1                             | 0.6   | 0.2                                       | 0.8                                      |
| 38                                   | Write-off Mine and Oil Development..     | —  | —                               | —  | —                               | —   | 0.2                                       | 0.2                                      |
| 39                                   | Cash Dividends Charged.....              | 0.9  | 0.1                             | 3.8  | 0.1                             | 277.0                                       | 16.3                                      | 293.3                                    |
| 40                                   | Stock Dividends Charged.....             | —  | —                               | 1.1  | —                               | 5.3   | 10.3                                      | 15.6                                     |
| 41                                   | Capital Expenditures.....                | 3.7  | 1.8                             | 49.0   | 94.8                            | 67.1  | 102.7                                     | 169.8                                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

TABLE 4 — (Cont'd)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

| Industrial Division: SERVICE      |                        |  |                        |                                 |                        |                          |                        |   |                        |    |
|-----------------------------------|------------------------|--|------------------------|---------------------------------|------------------------|--------------------------|------------------------|---|------------------------|----|
| Community<br>or<br>Public Service |                        | Theatres and<br>Theatrical<br>Services |                        | Other<br>Recreation<br>Services |                        | Advertising              |                        | Engineering and<br>Scientific<br>Services |                        |    |
| Profit<br>Com-<br>panies          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                  | Loss<br>Com-<br>panies |    |
| 153                               | 76                     | 307                                    | 237                    | 267                             | 265                    | 190                      | 60                     | 194                                       | 47                     | 1  |
| \$ 1.0                            | \$ 0.1                 | \$ 9.2                                 | \$ 1.2                 | \$ 3.5                          | \$ 0.9                 | \$ 5.3                   | \$ 0.3                 | \$ 3.4                                    | \$ 0.8                 | 2  |
| 0.1                               | —                      | 3.0                                    | 0.1                    | 0.2                             | 0.2                    | 0.4                      | 0.1                    | 0.2                                       | —                      | 3  |
| 0.6                               | 0.2                    | 15.9                                   | 1.2                    | 3.2                             | 1.3                    | 1.7                      | 0.3                    | 1.9                                       | 0.1                    | 4  |
| 1.4                               | 0.3                    | 4.9                                    | 2.0                    | 2.2                             | 0.8                    | 23.7                     | 1.4                    | 8.7                                       | 1.1                    | 5  |
| 0.4                               | 0.1                    | 1.1                                    | 1.7                    | 0.9                             | 0.3                    | 1.5                      | 0.1                    | 1.1                                       | 0.8                    | 6  |
| 0.5                               | 0.2                    | 10.1                                   | 2.5                    | 3.2                             | 3.9                    | 1.2                      | —                      | 0.3                                       | —                      | 7  |
| 7.5                               | 3.8                    | 77.3                                   | 25.8                   | 25.2                            | 22.2                   | 8.0                      | 0.5                    | 8.7                                       | 1.5                    | 8  |
| 0.7                               | —                      | 11.9                                   | 6.6                    | 2.5                             | 5.1                    | 1.6                      | 0.1                    | 2.1                                       | 3.0                    | 9  |
| 2.0                               | 1.0                    | 4.8                                    | 3.3                    | 3.1                             | 1.6                    | 4.4                      | 0.5                    | 4.0                                       | 0.9                    | 10 |
| 14.2                              | 5.9                    | 138.2                                  | 44.6                   | 44.0                            | 36.3                   | 47.8                     | 3.3                    | 30.4                                      | 8.2                    | 11 |
| 0.6                               | 0.2                    | 2.6                                    | 2.8                    | 1.3                             | 3.3                    | 2.2                      | 0.5                    | 2.0                                       | 2.1                    | 12 |
| 1.1                               | 0.4                    | 4.9                                    | 3.3                    | 2.9                             | 3.6                    | 18.4                     | 1.2                    | 3.5                                       | 0.7                    | 13 |
| 0.2                               | —                      | 2.2                                    | 0.2                    | 0.9                             | —                      | 1.4                      | —                      | 1.3                                       | 0.1                    | 14 |
| 1.6                               | 0.8                    | 8.2                                    | 6.7                    | 6.5                             | 3.4                    | 2.6                      | 0.7                    | 6.5                                       | 2.1                    | 15 |
| 1.0                               | 0.1                    | 5.4                                    | 4.0                    | 1.7                             | 2.6                    | 0.1                      | —                      | 0.4                                       | 0.1                    | 16 |
| 0.6                               | 1.3                    | 6.8                                    | 2.0                    | 0.6                             | 4.2                    | 0.4                      | —                      | 0.2                                       | 0.1                    | 17 |
| 3.0                               | 0.8                    | 39.5                                   | 9.9                    | 9.3                             | 5.3                    | 4.1                      | 0.2                    | 2.9                                       | 0.6                    | 18 |
| 3.3                               | 0.9                    | 24.4                                   | 8.6                    | 11.0                            | 13.6                   | 6.2                      | 0.7                    | 5.5                                       | 1.9                    | 19 |
| 3.0                               | 1.6                    | 44.5                                   | 9.2                    | 11.0                            | 4.2                    | 12.5                     | 0.5                    | 8.2                                       | 1.4                    | 20 |
| <b>0.4</b>                        | <b>0.3</b>             | <b>0.4</b>                             | <b>2.1</b>             | <b>1.2</b>                      | <b>4.0</b>             | <b>0.2</b>               | <b>0.6</b>             | —   | <b>0.7</b>             | 21 |
| 14.2                              | 5.9                    | 138.2                                  | 44.6                   | 44.0                            | 36.3                   | 47.8                     | 3.3                    | 30.4                                      | 8.2                    | 22 |
| 16.9                              | 3.5                    | 84.0                                   | 26.9                   | 43.6                            | 13.5                   | 124.3                    | 6.5                    | 45.7                                      | 4.3                    | 23 |
| 1.3                               | <b>0.3</b>             | 10.6                                   | <b>1.9</b>             | 4.1                             | <b>1.3</b>             | 5.3                      | <b>0.3</b>             | 5.4                                       | <b>0.7</b>             | 24 |
| 0.1                               | —                      | 2.3                                    | 0.3                    | 0.3                             | 0.1                    | 0.1                      | —                      | 0.1                                       | —                      | 25 |
| —                                 | —                      | —                                      | 0.1                    | —                               | —                      | —                        | —                      | —   | —                      | 26 |
| —                                 | —                      | —                                      | —                      | —                               | —                      | —                        | —                      | —   | —                      | 27 |
| —                                 | —                      | 0.5                                    | —                      | —                               | —                      | —                        | —                      | —   | —                      | 28 |
| —                                 | —                      | 1.2                                    | 0.2                    | 0.1                             | 0.3                    | —                        | —                      | 0.1                                       | 0.4                    | 29 |
| 0.5                               | 0.2                    | 3.8                                    | 2.6                    | 1.5                             | 0.7                    | 1.6                      | 0.2                    | 0.9                                       | 0.2                    | 30 |
| —                                 | —                      | 0.3                                    | —                      | —                               | 0.2                    | —                        | —                      | —   | —                      | 31 |
| —                                 | —                      | 0.1                                    | 0.2                    | —                               | 0.1                    | —                        | —                      | —   | —                      | 32 |
| —                                 | —                      | 0.1                                    | —                      | —                               | —                      | 0.1                      | —                      | —   | —                      | 33 |
| 0.1                               | —                      | 0.1                                    | —                      | —                               | —                      | 0.4                      | —                      | 0.2                                       | —                      | 34 |
| —                                 | —                      | —                                      | —                      | —                               | —                      | 0.1                      | —                      | 0.1                                       | —                      | 35 |
| 0.5                               | 0.1                    | 4.1                                    | 1.8                    | 1.4                             | 1.2                    | 0.9                      | —                      | 0.9                                       | 0.2                    | 36 |
| —                                 | —                      | 0.1                                    | —                      | —                               | —                      | —                        | —                      | —   | —                      | 37 |
| —                                 | —                      | —                                      | —                      | —                               | —                      | —                        | —                      | —   | —                      | 38 |
| 0.1                               | —                      | 5.0                                    | 0.1                    | 0.9                             | 0.3                    | 1.1                      | —                      | 0.5                                       | —                      | 39 |
| —                                 | —                      | —                                      | —                      | 0.3                             | —                      | 0.1                      | —                      | 0.4                                       | —                      | 40 |
| 1.3                               | 2.1                    | 3.9                                    | 1.9                    | 3.3                             | 6.3                    | 1.4                      | —                      | 3.0                                       | 0.4                    | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.



**TABLE 4— (Cont'd)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Industrial Divisions and Industrial Classes**  
**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|                                      |  | Industrial Division: SERVICE—(Continued) |                |                           |                |  |                |                                |                |
|--------------------------------------|--|--|----------------|---------------------------|----------------|--|----------------|--------------------------------|----------------|
|                                      |  | Other Business Services                  |                | Hotels and Lodging Houses |                | Laundries, Dyeing, Cleaning and Pressing |                | Restaurants, Cafes and Taverns |                |
|                                      |  | Profit Companies                         | Loss Companies | Profit Companies          | Loss Companies | Profit Companies                         | Loss Companies | Profit Companies               | Loss Companies |
| 1                                    | Number of Companies.....                 | 624                                      | 216            | 772                       | 426            | 312                                      | 172            | 623                            | 376            |
| <b>Assets</b>                        |  |  |                |                           |                |  |                |                                |                |
| 2                                    | Cash.....                                | \$ 12.2                                  | \$ 1.1         | \$ 10.4                   | \$ 1.8         | \$ 2.5                                   | \$ 0.3         | \$ 5.2                         | \$ 0.9         |
| 3                                    | Government Securities.....               | 2.2                                      | —              | 1.5                       | 0.1            | 0.3                                      | —              | 0.4                            | 0.1            |
| 4                                    | Other Securities.....                    | 11.7                                     | 3.3            | 7.9                       | 0.9            | 1.8                                      | 0.2            | 2.5                            | 0.5            |
| 5                                    | Receivables.....                         | 23.2                                     | 2.7            | 3.8                       | 0.8            | 3.2                                      | 0.9            | 5.9                            | 1.3            |
| 6                                    | Inventories.....                         | 5.8                                      | 0.4            | 3.0                       | 1.0            | 1.5                                      | 0.5            | 3.5                            | 1.1            |
| 7                                    | Land.....                                | 2.0                                      | 1.1            | 19.9                      | 4.8            | 1.6                                      | 0.6            | 3.4                            | 0.8            |
| 8                                    | Buildings and Equipment.....             | 54.0                                     | 24.4           | 170.3                     | 55.8           | 38.4                                     | 14.4           | 45.7                           | 23.9           |
| 9                                    | Investment in Affiliated Companies.....  | 36.3                                     | 7.7            | 4.2                       | 0.2            | 2.0                                      | —              | 1.9                            | 0.1            |
| 10                                   | Other Assets.....                        | 7.0                                      | 1.5            | 10.5                      | 3.9            | 3.6                                      | 1.2            | 8.9                            | 3.1            |
| 11                                   | Total.....                               | 154.4                                    | 42.2           | 231.5                     | 69.3           | 54.9                                     | 18.2           | 77.3                           | 31.8           |
| <b>Liabilities and Capital</b>       |  |  |                |                           |                |  |                |                                |                |
| 12                                   | Bank Loans.....                          | 9.0                                      | 2.1            | 7.6                       | 5.0            | 1.7                                      | 1.5            | 2.9                            | 2.8            |
| 13                                   | Payables.....                            | 13.5                                     | 2.7            | 9.6                       | 5.4            | 3.8                                      | 2.0            | 9.4                            | 4.7            |
| 14                                   | Tax Liabilities.....                     | 3.4                                      | —              | 3.3                       | 0.1            | 0.5                                      | 0.1            | 1.0                            | 0.1            |
| 15                                   | Other Liabilities.....                   | 21.2                                     | 7.3            | 20.7                      | 15.9           | 4.6                                      | 1.9            | 9.0                            | 5.5            |
| 16                                   | Funded Debt.....                         | 1.7                                      | 0.7            | 24.7                      | 12.6           | 2.3                                      | 1.2            | 4.7                            | 3.2            |
| 17                                   | Liability Reserves.....                  | 5.6                                      | 10.1           | 21.4                      | 5.1            | 1.5                                      | 1.3            | 1.5                            | 1.5            |
| 18                                   | Depreciation and Depletion Reserves..... | 23.4                                     | 9.3            | 63.1                      | 13.5           | 20.1                                     | 6.3            | 18.8                           | 7.3            |
| 19                                   | Capital Stock.....                       | 34.9                                     | 9.7            | 44.9                      | 13.5           | 9.2                                      | 3.7            | 15.0                           | 7.8            |
| 20                                   | Surplus.....                             | 42.7                                     | 3.0            | 38.7                      | 2.3            | 11.5                                     | 1.3            | 15.8                           | 1.9            |
| 21                                   | Less Deficit.....                        | 1.0                                      | 2.7            | 2.5                       | 3.9            | 0.3                                      | 1.0            | 0.7                            | 2.9            |
| 22                                   | Total.....                               | 154.4                                    | 42.2           | 231.5                     | 69.3           | 54.9                                     | 18.2           | 77.3                           | 31.8           |
| 23                                   | Gross Sales or Revenue.....              | 128.7                                    | 11.2           | 162.5                     | 44.4           | 64.4                                     | 17.8           | 118.9                          | 44.5           |
| 24                                   | Current Year Profit or Loss.....         | 10.6                                     | 1.4            | 14.7                      | 1.5            | 3.2                                      | 0.6            | 4.9                            | 1.5            |
| <b>Selected Revenues and Charges</b> |  |  |                |                           |                |  |                |                                |                |
| 25                                   | Rents Received.....                      | 1.2                                      | 0.1            | 1.5                       | 0.3            | 0.2                                      | 0.1            | 0.4                            | 0.1            |
| 26                                   | Bond Interest Received.....              | 0.1                                      | —              | 0.1                       | —              | —  | —              | —                              | —              |
| 27                                   | Mortgage Interest Received.....          | —  | —              | 0.1                       | —              | —  | —              | —                              | —              |
| 28                                   | Foreign Dividends Received.....          | —  | —              | —                         | —              | —  | —              | —                              | —              |
| 29                                   | Canadian Dividends Received.....         | 4.7                                      | —              | 0.1                       | —              | —  | —              | 0.1                            | —              |
| 30                                   | Rents Paid.....                          | 1.8                                      | 0.3            | 2.3                       | 1.8            | 1.4                                      | 0.5            | 3.8                            | 1.5            |
| 31                                   | Bond Interest Paid.....                  | 0.2                                      | 0.1            | 0.8                       | 0.1            | —  | 0.1            | —                              | —              |
| 32                                   | Mortgage Interest Paid.....              | —  | —              | 0.9                       | 0.6            | 0.1                                      | —              | 0.2                            | 0.1            |
| 33                                   | Charitable Donations.....                | 0.1                                      | —              | 0.2                       | —              | —  | —              | 0.1                            | —              |
| 34                                   | Pension Contributions.....               | 0.3                                      | —              | 0.1                       | —              | —  | —              | 0.1                            | —              |
| 35                                   | Group Insurance Contributions.....       | 0.1                                      | —              | 0.1                       | —              | 0.1                                      | —              | —                              | —              |
| 36                                   | Capital Cost Allowance.....              | 5.6                                      | 2.1            | 8.7                       | 2.8            | 3.0                                      | 0.9            | 3.6                            | 1.4            |
| 37                                   | Depletion Charged.....                   | —  | —              | —                         | —              | —  | —              | —                              | —              |
| 38                                   | Write-off Mine and Oil Development.....  | —  | —              | —                         | —              | —  | —              | —                              | —              |
| 39                                   | Cash Dividends Charged.....              | 2.6                                      | —              | 3.9                       | 0.1            | 0.3                                      | —              | 0.9                            | —              |
| 40                                   | Stock Dividends Charged.....             | 0.2                                      | —              | 0.1                       | —              | —  | —              | —                              | —              |
| 41                                   | Capital Expenditures.....                | 9.4                                      | 11.5           | 10.6                      | 7.9            | 3.7                                      | 1.8            | 5.1                            | 3.1            |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

TABLE 4 — (Concluded)

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies  
by Industrial Divisions and Industrial Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

| Industrial Division: SERVICE—(Concluded) |                |                        |                |                        |                      |                     | GRAND TOTAL            |                      |                     |    |
|--|----------------|------------------------|----------------|------------------------|----------------------|---------------------|------------------------|----------------------|---------------------|----|
| Undertaking                              |                | Other Personal Service |                | Total Profit Companies | Total Loss Companies | Total All Companies | Total Profit Companies | Total Loss Companies | Total All Companies |    |
| Profit Companies                         | Loss Companies | Profit Companies       | Loss Companies |                        |                      |                     |                        |                      |                     |    |
| 139                                      | 29             | 184                    | 111            | 3,765                  | 2,015                | 5,780               | 41,158                 | 17,155               | 58,313              | 1  |
| \$ 1.4                                   | \$ 0.1         | \$ 1.5                 | \$ 0.3         | \$ 55.8                | \$ 8.0               | \$ 63.8             | \$ 1,719.1             | \$ 292.2             | \$ 2,011.3          | 2  |
| 0.2                                      | 0.1            | 0.2                    | —              | 8.8                    | 0.7                  | 9.5                 | 1,159.5                | 77.5                 | 1,237.0             | 3  |
| 0.5                                      | 0.1            | 0.5                    | 0.3            | 48.1                   | 8.4                  | 56.5                | 3,267.3                | 485.4                | 3,752.7             | 4  |
| 3.0                                      | 0.3            | 4.2                    | 1.7            | 84.0                   | 13.3                 | 97.3                | 5,608.3                | 649.9                | 6,258.2             | 5  |
| 0.7                                      | 0.1            | 2.5                    | 0.4            | 22.1                   | 6.5                  | 28.6                | 5,752.5                | 792.7                | 6,545.2             | 6  |
| 1.3                                      | 0.3            | 1.0                    | 0.8            | 44.4                   | 15.0                 | 59.4                | 1,761.6                | 858.2                | 2,619.8             | 7  |
| 12.4                                     | 1.9            | 9.2                    | 2.8            | 456.7                  | 177.1                | 633.8               | 17,555.9               | 2,905.4              | 20,461.3            | 8  |
| 0.1                                      | —              | 2.3                    | 0.5            | 65.6                   | 23.4                 | 89.0                | 4,765.0                | 1,268.8              | 6,033.8             | 9  |
| 1.7                                      | 0.4            | 3.3                    | 8.5            | 52.3                   | 26.2                 | 79.4                | 984.0                  | 737.0                | 1,721.0             | 10 |
| 21.2                                     | 3.3            | 24.7                   | 15.5           | 838.6                  | 278.6                | 1,117.2             | 42,573.2               | 8,067.3              | 50,640.5            | 11 |
| 0.5                                      | 0.1            | 1.6                    | 0.3            | 31.8                   | 20.6                 | 52.4                | 1,977.7                | 518.9                | 2,496.6             | 12 |
| 1.5                                      | 0.3            | 2.3                    | 1.2            | 70.9                   | 25.6                 | 96.5                | 3,892.4                | 666.8                | 4,559.2             | 13 |
| 0.3                                      | —              | 0.6                    | —              | 15.2                   | 0.7                  | 15.9                | 1,006.7                | 20.2                 | 1,026.9             | 14 |
| 2.3                                      | 0.3            | 3.5                    | 5.6            | 86.6                   | 50.3                 | 136.9               | 3,997.9                | 1,239.2              | 5,237.1             | 15 |
| 1.8                                      | 0.5            | 0.4                    | 0.2            | 44.4                   | 25.1                 | 69.5                | 536.9                  | 231.3                | 768.2               | 16 |
| 0.4                                      | 0.2            | 0.1                    | 4.7            | 39.3                   | 30.6                 | 69.9                | 4,518.2                | 1,160.1              | 5,678.3             | 17 |
| 4.9                                      | 0.5            | 4.7                    | 1.2            | 193.7                  | 54.9                 | 248.6               | 8,044.5                | 991.7                | 9,036.2             | 18 |
| 4.0                                      | 1.2            | 4.9                    | 1.4            | 163.3                  | 62.9                 | 226.2               | 8,151.3                | 2,760.0              | 10,911.3            | 19 |
| 5.5                                      | 0.3            | 6.9                    | 1.4            | 200.3                  | 26.9                 | 227.2               | 10,590.0               | 1,058.6              | 11,648.6            | 20 |
| —  | <b>0.2</b>     | <b>0.2</b>             | <b>0.5</b>     | <b>7.0</b>             | <b>19.0</b>          | <b>26.0</b>         | <b>142.6</b>           | <b>579.4</b>         | <b>722.0</b>        | 21 |
| 21.2                                     | 3.3            | 24.7                   | 15.5           | 838.6                  | 278.6                | 1,117.2             | 42,573.2               | 8,067.3              | 50,640.5            | 22 |
| 16.5                                     | 1.4            | 31.8                   | 9.6            | 837.3                  | 183.5                | 1,020.8             | 38,756.3               | 4,711.8              | 43,468.1            | 23 |
| 1.9                                      | <b>0.1</b>     | 2.4                    | <b>0.6</b>     | 64.3                   | <b>10.1</b>          | 54.2                | 2,769.9                | <b>195.3</b>         | 2,574.6             | 24 |
| 0.1                                      | —              | 0.1                    | —              | 6.3                    | 1.0                  | 7.3                 | 173.0                  | 40.6                 | 213.6               | 25 |
| —  | —              | —                      | —              | 0.3                    | 0.1                  | 0.4                 | 42.9                   | 5.8                  | 48.7                | 26 |
| —  | —              | —                      | —              | 0.1                    | —                    | 0.1                 | 35.0                   | 0.8                  | 35.8                | 27 |
| —  | —              | —                      | —              | 0.6                    | —                    | 0.6                 | 195.3                  | 3.0                  | 198.3               | 28 |
| —  | —              | —                      | —              | 6.4                    | 0.9                  | 7.3                 | 274.2                  | 60.6                 | 334.8               | 29 |
| 0.3                                      | 0.1            | 0.8                    | 0.3            | 18.5                   | 8.2                  | 26.7                | 200.2                  | 49.5                 | 249.7               | 30 |
| —  | —              | —                      | —              | 1.3                    | 0.5                  | 1.8                 | 151.3                  | 34.9                 | 186.2               | 31 |
| 0.1                                      | —              | —                      | —              | 1.5                    | 1.1                  | 2.6                 | 19.8                   | 7.1                  | 26.9                | 32 |
| —  | —              | —                      | —              | 0.6                    | 0.1                  | 0.7                 | 26.3                   | 1.3                  | 27.6                | 33 |
| —  | —              | —                      | —              | 1.3                    | 0.1                  | 1.4                 | 126.4                  | 6.0                  | 132.4               | 34 |
| —  | —              | —                      | —              | 0.5                    | 0.1                  | 0.6                 | 19.4                   | 2.4                  | 21.8                | 35 |
| 1.0                                      | 0.1            | 1.2                    | 0.2            | 30.8                   | 10.9                 | 41.7                | 1,184.9                | 176.3                | 1,361.2             | 36 |
| —  | —              | —                      | —              | 0.1                    | —                    | 0.1                 | 107.7                  | 17.3                 | 125.0               | 37 |
| —  | —              | —                      | —              | —                      | —                    | —                   | 15.7                   | 119.5                | 135.2               | 38 |
| 0.2                                      | —              | 0.2                    | —              | 15.5                   | 0.6                  | 16.1                | 1,020.6                | 41.8                 | 1,062.4             | 39 |
| 0.1                                      | —              | —                      | —              | 1.2                    | —                    | 1.2                 | 26.9                   | 12.3                 | 39.2                | 40 |
| 1.8                                      | 0.3            | 1.7                    | 0.5            | 45.3                   | 35.8                 | 81.1                | 1,844.6                | 799.9                | 2,644.5             | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.

Money figures may not add to total due to rounding.

**TABLE 5**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Size of Total Assets**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|    |  | Total Assets<br>under<br>\$50,000 |                        | Total Assets<br>\$50,000<br>under<br>\$100,000 |                        | Total Assets<br>\$100,000<br>under<br>\$250,000 |                        | Total Assets<br>\$250,000<br>under<br>\$500,000 |                        | Total Assets<br>\$500,000<br>under<br>\$1,000,000 |                        |
|----|--|-----------------------------------|------------------------|--|------------------------|---|------------------------|---|------------------------|---|------------------------|
|    |  | Profit<br>Com-<br>panies          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                          | Loss<br>Com-<br>panies |
| 1  | Number of Companies . . . . .                | 9,729                             | 6,924                  | 8,569  | 3,527                  | 10,862  | 3,389                  | 5,260   | 1,432                  | 3,107   | 819                    |
|    | <b>Assets</b>                                |                                   |                        |  |                        |   |                        |   |                        |   |                        |
| 2  | Cash . . . . .                               | \$ 29.6                           | \$ 10.5                | \$ 50.2  | \$ 10.3                | \$ 109.6  | \$ 19.9                | \$ 106.6  | \$ 17.6                | \$ 128.2  | \$ 28.1                |
| 3  | Government Securities . . . . .              | 2.0                               | 1.0                    | 5.2  | 1.7                    | 16.4  | 3.3                    | 19.7  | 3.9                    | 26.3  | 5.2                    |
| 4  | Other Securities . . . . .                   | 9.1                               | 3.8                    | 25.4   | 9.1                    | 79.2  | 24.4                   | 104.9   | 32.2                   | 141.8   | 46.6                   |
| 5  | Receivables . . . . .                        | 58.2                              | 30.8                   | 133.0  | 42.2                   | 393.6   | 85.1                   | 417.7   | 66.9                   | 461.3   | 69.0                   |
| 6  | Inventories . . . . .                        | 48.2                              | 31.5                   | 122.3  | 48.5                   | 347.5   | 98.3                   | 357.6   | 78.3                   | 417.2   | 70.1                   |
| 7  | Land . . . . .                               | 6.0                               | 3.8                    | 19.9   | 9.5                    | 68.0  | 29.5                   | 72.7  | 38.5                   | 84.4  | 56.0                   |
| 8  | Buildings and Equipment . . . . .            | 81.2                              | 58.8                   | 201.7  | 103.7                  | 578.6   | 218.4                  | 631.8   | 202.2                  | 747.7   | 201.9                  |
| 9  | Investment in Affiliated Co's . . . . .      | 4.4                               | 1.5                    | 8.6  | 3.2                    | 32.8  | 13.6                   | 53.6  | 18.8                   | 92.2  | 36.6                   |
| 10 | Other Assets . . . . .                       | 28.0                              | 18.8                   | 54.6   | 23.3                   | 108.0   | 41.9                   | 84.3  | 43.8                   | 78.4  | 56.8                   |
| 11 | Total . . . . .                              | 266.5                             | 160.4                  | 620.9  | 251.4                  | 1,733.6   | 534.4                  | 1,848.7   | 502.2                  | 2,177.6   | 570.2                  |
|    | <b>Liabilities and Capital</b>               |                                   |                        |  |                        |   |                        |   |                        |   |                        |
| 12 | Bank Loans . . . . .                         | 16.7                              | 18.2                   | 46.6   | 29.4                   | 159.4   | 69.3                   | 191.4   | 56.4                   | 214.1   | 64.1                   |
| 13 | Payables . . . . .                           | 51.7                              | 44.7                   | 107.4  | 49.3                   | 290.9   | 94.0                   | 287.9   | 67.4                   | 308.1   | 64.6                   |
| 14 | Tax Liabilities . . . . .                    | 5.2                               | 0.8                    | 10.6   | 0.9                    | 29.0  | 1.7                    | 34.5  | 1.3                    | 48.9  | 1.3                    |
| 15 | Other Liabilities . . . . .                  | 38.5                              | 40.5                   | 77.5   | 48.4                   | 183.4   | 84.1                   | 186.0   | 78.2                   | 208.4   | 74.2                   |
| 16 | Mortgage Debt . . . . .                      | 5.5                               | 4.2                    | 20.0   | 13.3                   | 74.7  | 36.8                   | 90.3  | 40.8                   | 106.1   | 39.6                   |
| 17 | Other Funded Debt . . . . .                  | 2.6                               | 3.6                    | 8.4  | 7.2                    | 32.2  | 18.9                   | 45.3  | 28.8                   | 63.7  | 27.4                   |
| 18 | Depreciation Reserves . . . . .              | 28.7                              | 17.8                   | 75.2   | 32.5                   | 232.5   | 71.0                   | 269.4   | 70.4                   | 342.5   | 66.4                   |
| 19 | Capital Stock . . . . .                      | 77.8                              | 65.8                   | 146.2  | 82.3                   | 362.3   | 155.1                  | 306.5   | 148.3                  | 342.3   | 216.8                  |
| 20 | Surplus . . . . .                            | 55.1                              | 11.9                   | 137.9  | 23.1                   | 401.2   | 56.4                   | 450.4   | 57.2                   | 564.6   | 63.6                   |
| 21 | Less <i>Deficit</i> . . . . .                | <i>15.1</i>                       | <i>47.1</i>            | <i>9.0</i>                                     | <i>35.0</i>            | <i>31.8</i>                                     | <i>52.8</i>            | <i>13.0</i>                                     | <i>46.6</i>            | <i>21.2</i>                                       | <i>47.7</i>            |
| 22 | Total . . . . .                              | 266.5                             | 160.4                  | 620.9  | 251.4                  | 1,733.6   | 534.4                  | 1,848.7   | 502.2                  | 2,177.6   | 570.2                  |
| 23 | Gross Sales or Revenue . . . . .             | 610.4                             | 323.6                  | 1,234.8  | 360.4                  | 3,191.2   | 663.1                  | 3,165.9   | 475.3                  | 3,422.2   | 412.5                  |
| 24 | Current Year Profit or <i>Loss</i> . . . . . | 33.8                              | <i>23.1</i>            | 58.9   | <i>18.4</i>            | 138.8   | <i>28.1</i>            | 138.5   | <i>22.4</i>            | 173.7   | <i>20.2</i>            |
|    | <b>Selected Revenues and Charges</b>         |                                   |                        |  |                        |   |                        |   |                        |   |                        |
| 25 | Rents Received . . . . .                     | 3.2                               | 1.7                    | 8.0  | 2.6                    | 24.5  | 5.4                    | 25.1  | 5.1                    | 27.4  | 4.8                    |
| 26 | Bond Interest Received . . . . .             | —                                 | —                      | 0.1  | 0.1                    | 0.5   | 0.1                    | 0.6   | 0.1                    | 0.9   | 0.2                    |
| 27 | Mortgage Interest Received . . . . .         | 0.1                               | —                      | 0.3  | 0.1                    | 0.5   | 0.1                    | 0.5   | 0.1                    | 0.5   | —                      |
| 28 | Foreign Dividends Received . . . . .         | —                                 | —                      | —  | 0.1                    | 0.2   | —                      | 0.4   | 0.1                    | 0.4   | —                      |
| 29 | Canadian Dividends Received . . . . .        | 0.5                               | 0.4                    | 0.3  | 0.4                    | 1.6   | 0.9                    | 2.9   | 3.4                    | 5.1   | 3.3                    |
| 30 | Rents Paid . . . . .                         | 12.5                              | 9.1                    | 15.4   | 5.7                    | 28.5  | 8.6                    | 22.2  | 4.9                    | 19.2  | 3.7                    |
| 31 | Bond Interest Paid . . . . .                 | —                                 | —                      | 0.1  | 0.1                    | 0.4   | 0.2                    | 0.7   | 0.6                    | 1.4   | 0.5                    |
| 32 | Mortgage Interest Paid . . . . .             | 0.3                               | 0.2                    | 0.8  | 0.5                    | 2.9   | 1.4                    | 3.5   | 1.4                    | 3.8   | 1.2                    |
| 33 | Charitable Donations . . . . .               | 0.1                               | —                      | 0.3  | —                      | 1.1   | 0.1                    | 1.5   | 0.1                    | 1.8   | 0.1                    |
| 34 | Pension Contributions . . . . .              | 0.1                               | 0.1                    | 0.4  | 0.1                    | 1.5   | 0.3                    | 2.2   | 0.3                    | 3.5   | 0.4                    |
| 35 | Group Insurance Contributions . . . . .      | 0.1                               | —                      | 0.3  | 0.1                    | 1.4   | 0.3                    | 1.7   | 0.3                    | 2.0   | 0.3                    |
| 36 | Capital Cost Allowance . . . . .             | 10.5                              | 5.4                    | 21.8   | 7.3                    | 55.3  | 14.3                   | 53.5  | 12.5                   | 60.5  | 11.5                   |
| 37 | Depletion Charged . . . . .                  | —                                 | —                      | 0.1  | 0.1                    | 0.4   | 0.1                    | 0.8   | 0.2                    | 0.9   | 0.2                    |
| 38 | Write-off Mine & Oil Development . . . . .   | —                                 | 0.1                    | —  | 0.1                    | —   | 0.3                    | —   | 0.6                    | —   | 2.0                    |
| 39 | Cash Dividends Charged . . . . .             | 7.8                               | 0.4                    | 5.1  | 0.6                    | 13.6  | 1.6                    | 15.3  | 1.1                    | 24.6  | 2.1                    |
| 40 | Stock Dividends Charged . . . . .            | 0.2                               | —                      | 0.2  | —                      | 1.4   | 0.2                    | 2.6   | 0.3                    | 3.8   | 0.6                    |
| 41 | Capital Expenditures . . . . .               | 15.3                              | 10.2                   | 34.7   | 16.8                   | 87.5  | 39.2                   | 89.4  | 38.7                   | 102.7   | 42.4                   |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.



**TABLE 5 — (Concluded)**  
**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Companies**  
**by Size of Total Assets**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

| Total Assets<br>\$1,000,000<br>under<br>\$5,000,000 |                        | Total Assets<br>\$5,000,000<br>under<br>\$10,000,000 |                        | Total Assets<br>\$10,000,000<br>under<br>\$25,000,000 |                        | Total Assets<br>\$25,000,000<br>under<br>\$100,000,000 |                        | Total Assets<br>\$100,000,000<br>and<br>over |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies |    |
|---|------------------------|--|------------------------|---|------------------------|--|------------------------|--|------------------------|-----------------------------------|---------------------------------|--------------------------------|----|
| Profit<br>Com-<br>panies                            | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                             | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                              | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                     | Loss<br>Com-<br>panies |                                   |                                 |                                |    |
| 2,718   | 831                    | 397  | 132                    | 270   | 59                     | 195  | 38                     | 51   | 4                      | 41,158                            | 17,155                          | 58,313                         | 1  |
| 299.7   | \$ 85.8                | \$ 139.8   | \$ 52.4                | \$ 184.7  | \$ 23.2                | \$ 303.3   | \$ 40.2                | \$ 367.6                                     | \$ 40.2                | \$ 1,719.1                        | \$ 292.2                        | \$ 2,011.3                     | 2  |
| 92.3  | 16.4                   | 62.2   | 18.0                   | 124.6   | 14.7                   | 365.4  | 13.3                   | 445.3  | —                      | 1,159.5                           | 77.5                            | 1,237.0                        | 3  |
| 490.5   | 176.7                  | 271.2  | 43.0                   | 363.5   | 56.2                   | 1,286.3  | 71.7                   | 495.6  | 21.7                   | 3,267.3                           | 485.4                           | 3,752.7                        | 4  |
| 1,019.7   | 151.1                  | 372.7  | 71.4                   | 553.6   | 59.9                   | 979.5  | 60.2                   | 1,219.1                                      | 13.4                   | 5,608.3                           | 649.9                           | 6,258.2                        | 5  |
| 963.1   | 160.4                  | 454.7  | 87.4                   | 718.6   | 59.3                   | 1,282.9  | 136.0                  | 1,040.4                                      | 23.1                   | 5,752.5                           | 792.7                           | 6,545.2                        | 6  |
| 206.8   | 237.4                  | 115.8  | 128.5                  | 162.6   | 113.6                  | 495.8  | 196.6                  | 529.7  | 44.6                   | 1,761.6                           | 858.2                           | 2,619.8                        | 7  |
| 1,999.2   | 535.9                  | 991.7  | 328.2                  | 1,621.6   | 381.3                  | 3,557.7  | 631.5                  | 7,144.7                                      | 243.5                  | 17,555.9                          | 2,905.4                         | 20,461.3                       | 8  |
| 442.9   | 175.1                  | 271.8  | 128.2                  | 408.9   | 144.5                  | 998.2  | 479.3                  | 2,451.5                                      | 268.1                  | 4,765.0                           | 1,268.8                         | 6,033.8                        | 9  |
| 153.2   | 179.7                  | 64.5   | 56.3                   | 91.9  | 39.1                   | 190.3  | 234.3                  | 130.8  | 43.1                   | 984.0                             | 737.0                           | 1,721.0                        | 10 |
| 5,667.4   | 1,718.4                | 2,744.4  | 913.5                  | 4,230.0   | 892.0                  | 9,459.3  | 1,863.1                | 13,824.8                                     | 661.7                  | 42,573.2                          | 8,067.3                         | 50,640.5                       | 11 |
| 427.1   | 131.5                  | 142.1  | 50.8                   | 227.7   | 63.8                   | 284.4  | 35.4                   | 268.2  | —                      | 1,977.7                           | 518.9                           | 2,496.6                        | 12 |
| 589.0   | 106.3                  | 206.8  | 74.5                   | 323.7   | 53.8                   | 1,017.4  | 95.2                   | 709.6  | 16.8                   | 3,892.4                           | 666.8                           | 4,559.2                        | 13 |
| 140.8   | 4.0                    | 63.1   | 2.0                    | 97.4  | 4.4                    | 221.1  | 3.7                    | 356.3  | —                      | 1,006.7                           | 20.2                            | 1,026.9                        | 14 |
| 543.1   | 225.6                  | 278.4  | 121.0                  | 459.5   | 118.9                  | 1,175.3  | 304.5                  | 847.6  | 143.8                  | 3,997.9                           | 1,239.2                         | 5,237.1                        | 15 |
| 182.2   | 70.9                   | 7.0  | 10.9                   | 25.0  | 11.9                   | 24.4   | 2.8                    | 1.9  | —                      | 536.9                             | 231.3                           | 768.2                          | 16 |
| 213.2   | 129.4                  | 218.1  | 110.7                  | 368.4   | 147.1                  | 1,069.7  | 347.2                  | 2,496.5                                      | 339.9                  | 4,518.2                           | 1,160.1                         | 5,678.3                        | 17 |
| 991.6   | 213.7                  | 510.3  | 153.6                  | 839.5   | 120.4                  | 1,761.6  | 199.2                  | 2,993.2                                      | 46.7                   | 8,044.5                           | 991.7                           | 9,036.2                        | 18 |
| 996.6   | 731.3                  | 499.5  | 308.4                  | 746.2   | 359.4                  | 1,769.6  | 566.5                  | 2,904.4                                      | 126.1                  | 8,151.3                           | 2,760.0                         | 10,911.3                       | 19 |
| 1,626.6   | 219.1                  | 824.3  | 161.0                  | 1,145.0   | 100.1                  | 2,137.9  | 351.4                  | 3,247.1                                      | 14.8                   | 10,590.0                          | 1,058.6                         | 11,648.6                       | 20 |
| 42.7  | 113.3                  | 5.2  | 79.5                   | 2.5   | 87.8                   | 2.1  | 42.9                   | —  | 26.5                   | 142.6                             | 579.4                           | 722.0                          | 21 |
| 5,667.4   | 1,718.4                | 2,744.4  | 913.5                  | 4,230.0   | 892.0                  | 9,459.3  | 1,863.1                | 13,824.8                                     | 661.7                  | 42,573.2                          | 8,067.3                         | 50,640.5                       | 22 |
| 6,818.9   | 827.2                  | 2,564.6  | 405.5                  | 4,048.9   | 519.5                  | 6,925.1  | 558.0                  | 6,774.2                                      | 166.8                  | 38,756.3                          | 4,711.7                         | 43,468.1                       | 23 |
| 450.2   | 36.4                   | 198.6  | 14.9                   | 282.2   | 17.5                   | 601.7  | 11.9                   | 693.6  | 2.5                    | 2,769.9                           | 195.3                           | 2,965.2                        | 24 |
| 40.4  | 7.9                    | 8.0  | 2.3                    | 6.7   | 4.0                    | 16.8   | 6.6                    | 12.9   | —                      | 173.0                             | 40.6                            | 213.6                          | 25 |
| 3.2   | 0.4                    | 2.8  | 0.6                    | 4.6   | 0.1                    | 13.6   | 0.4                    | 16.4   | 3.9                    | 42.9                              | 5.8                             | 48.7                           | 26 |
| 1.6   | 0.3                    | 0.6  | —                      | 3.8   | —                      | 20.8   | 0.1                    | 6.3  | 0.1                    | 35.0                              | 0.8                             | 35.8                           | 27 |
| 4.0   | 0.2                    | 2.5  | 0.2                    | 1.1   | 2.2                    | 19.9   | 0.3                    | 166.9  | —                      | 195.3                             | 3.0                             | 198.3                          | 28 |
| 28.3  | 9.4                    | 16.9   | 4.6                    | 26.4  | 5.4                    | 53.0   | 30.7                   | 139.2  | 2.0                    | 274.2                             | 60.6                            | 334.8                          | 29 |
| 28.9  | 4.8                    | 13.0   | 4.7                    | 11.9  | 3.2                    | 24.9   | 3.2                    | 23.9   | 1.6                    | 200.2                             | 49.5                            | 249.7                          | 30 |
| 5.2   | 3.0                    | 7.1  | 2.8                    | 13.2  | 5.5                    | 39.2   | 12.2                   | 84.0   | 9.9                    | 151.3                             | 34.9                            | 186.2                          | 31 |
| 6.0   | 1.9                    | 0.3  | 0.2                    | 0.6   | 0.3                    | 0.7  | —                      | 1.0  | —                      | 19.8                              | 7.1                             | 26.9                           | 32 |
| 4.2   | 0.2                    | 1.4  | 0.2                    | 2.6   | 0.1                    | 7.6  | 0.3                    | 5.6  | —                      | 26.3                              | 1.3                             | 27.6                           | 33 |
| 11.9  | 0.9                    | 8.1  | 1.1                    | 11.8  | 1.8                    | 29.3   | 1.1                    | 57.4   | —                      | 126.4                             | 6.0                             | 132.4                          | 34 |
| 4.8   | 0.6                    | 2.1  | 0.3                    | 2.0   | 0.2                    | 3.9  | 0.1                    | 1.0  | —                      | 19.4                              | 2.4                             | 21.8                           | 35 |
| 137.5   | 28.0                   | 67.1   | 16.8                   | 102.7   | 20.7                   | 225.1  | 27.4                   | 451.0  | 32.4                   | 1,184.9                           | 176.3                           | 1,361.2                        | 36 |
| 4.3   | 2.8                    | 8.3  | 2.9                    | 13.8  | 1.6                    | 18.2   | 9.3                    | 60.7   | —                      | 107.7                             | 17.3                            | 125.0                          | 37 |
| 0.5   | 5.8                    | 1.6  | 5.5                    | 3.4   | 9.0                    | 0.8  | 34.1                   | 9.2  | 62.2                   | 15.7                              | 119.5                           | 135.2                          | 38 |
| 83.0  | 6.6                    | 58.3   | 6.6                    | 89.7  | 5.5                    | 216.6  | 17.5                   | 507.6  | —                      | 1,020.6                           | 41.8                            | 1,062.4                        | 39 |
| 9.4   | 0.1                    | 2.3  | 0.4                    | 1.5   | 1.1                    | 5.6  | 9.6                    | —  | —                      | 26.9                              | 12.3                            | 39.2                           | 40 |
| 229.8   | 137.4                  | 117.2  | 81.7                   | 164.2   | 147.8                  | 366.3  | 171.0                  | 637.4  | 114.7                  | 1,844.6                           | 799.9                           | 2,644.5                        | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

TABLE 5A

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Manufacturing Companies  
by Size of Total Assets**

**1955 TAXATION YEAR—CANADA**

(All money figures in millions of dollars)

|    |                                      | Total Assets<br>under<br>\$50,000 |                        | Total Assets<br>\$50,000<br>under<br>\$100,000 |                        | Total Assets<br>\$100,000<br>under<br>\$250,000 |                        | Total Assets<br>\$250,000<br>under<br>\$500,000 |                        | Total Assets<br>\$500,000<br>under<br>\$1,000,000 |                        |
|----|--------------------------------------|-----------------------------------|------------------------|--|------------------------|---|------------------------|---|------------------------|---|------------------------|
|    |                                      | Profit<br>Com-<br>panies          | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                       | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                        | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                          | Loss<br>Com-<br>panies |
| 1  | Number of Companies.....             | 1,782                             | 1,322                  | 1,723  | 786                    | 2,556   | 762                    | 1,458   | 337                    | 1,038   | 198                    |
|    | <b>Assets</b>                        |                                   |                        |  |                        |   |                        |   |                        |   |                        |
| 2  | Cash.....                            | \$ 4.3                            | \$ 1.6                 | \$ 8.0   | \$ 1.9                 | \$ 23.4   | \$ 3.4                 | \$ 30.9   | \$ 3.8                 | \$ 41.6   | \$ 4.7                 |
| 3  | Government Securities.....           | 0.3                               | 0.2                    | 1.1  | 0.3                    | 3.8   | 0.7                    | 5.7   | 1.1                    | 8.5   | 1.3                    |
| 4  | Other Securities.....                | 0.6                               | 0.4                    | 2.1  | 0.7                    | 8.5   | 1.5                    | 12.0  | 2.3                    | 19.4  | 2.6                    |
| 5  | Receivables.....                     | 11.6                              | 6.5                    | 28.3   | 10.0                   | 95.8  | 21.4                   | 108.2   | 18.9                   | 137.7   | 18.8                   |
| 6  | Inventories.....                     | 9.0                               | 6.4                    | 25.9   | 12.5                   | 93.1  | 29.4                   | 121.7   | 27.8                   | 175.2   | 30.2                   |
| 7  | Land.....                            | 0.6                               | 0.4                    | 2.0  | 1.0                    | 6.3   | 2.3                    | 9.1   | 3.6                    | 14.2  | 2.5                    |
| 8  | Buildings and Equipment.....         | 18.5                              | 12.9                   | 46.7   | 24.0                   | 153.9   | 52.2                   | 193.2   | 51.4                   | 281.9   | 62.8                   |
| 9  | Investment in Affiliated Co's.....   | 0.5                               | 0.2                    | 1.2  | 0.5                    | 6.0   | 2.2                    | 12.1  | 3.6                    | 28.0  | 5.1                    |
| 10 | Other Assets.....                    | 5.2                               | 3.9                    | 10.5   | 5.1                    | 23.7  | 7.7                    | 21.7  | 7.3                    | 24.9  | 5.7                    |
| 11 | Total.....                           | 50.7                              | 32.4                   | 125.8  | 56.1                   | 414.6   | 120.8                  | 514.7   | 119.7                  | 731.5   | 133.6                  |
|    | <b>Liabilities and Capital</b>       |                                   |                        |  |                        |   |                        |   |                        |   |                        |
| 12 | Bank Loans.....                      | 3.4                               | 4.0                    | 10.5   | 8.1                    | 40.8  | 19.2                   | 50.2  | 17.6                   | 69.4  | 19.7                   |
| 13 | Payables.....                        | 9.1                               | 8.2                    | 20.9   | 10.7                   | 65.7  | 21.6                   | 71.0  | 14.7                   | 85.3  | 17.2                   |
| 14 | Tax Liabilities.....                 | 0.9                               | 0.3                    | 2.3  | 0.3                    | 8.4   | 0.7                    | 11.8  | 0.5                    | 19.7  | 0.6                    |
| 15 | Other Liabilities.....               | 6.7                               | 8.0                    | 12.2   | 10.9                   | 36.0  | 16.9                   | 45.8  | 17.8                   | 56.1  | 19.3                   |
| 16 | Mortgage Debt.....                   | 0.6                               | 0.6                    | 2.5  | 2.1                    | 9.1   | 4.4                    | 9.8   | 3.5                    | 16.4  | 7.3                    |
| 17 | Other Funded Debt.....               | 0.6                               | 0.8                    | 1.5  | 1.4                    | 5.4   | 4.2                    | 6.8   | 6.2                    | 17.1  | 6.7                    |
| 18 | Depreciation Reserves.....           | 7.1                               | 4.2                    | 19.1   | 8.1                    | 69.5  | 19.3                   | 93.8  | 21.0                   | 142.1   | 24.0                   |
| 19 | Capital Stock.....                   | 16.6                              | 14.6                   | 31.9   | 19.5                   | 86.5  | 35.8                   | 85.8  | 30.9                   | 116.0   | 35.9                   |
| 20 | Surplus.....                         | 9.4                               | 2.2                    | 27.0   | 4.5                    | 99.7  | 12.6                   | 145.3   | 16.1                   | 215.2   | 15.6                   |
| 21 | Less Deficit.....                    | 3.6                               | <i>10.6</i>            | 2.1  | 9.5                    | 6.6   | 13.7                   | 5.4   | 8.7                    | 5.8   | 12.8                   |
| 22 | Total.....                           | 50.7                              | 32.4                   | 125.8  | 56.1                   | 414.6   | 120.8                  | 514.7   | 119.7                  | 731.5   | 133.6                  |
| 23 | Gross Sales or Revenue.....          | 109.8                             | 59.0                   | 237.9  | 78.1                   | 747.4   | 153.3                  | 844.7   | 135.0                  | 1,091.3   | 131.5                  |
| 24 | Current Year Profit or Loss.....     | 5.4                               | 5.3                    | 11.3   | 5.5                    | 34.1  | 8.6                    | 43.0  | 7.5                    | 69.1  | 9.2                    |
|    | <b>Selected Revenues and Charges</b> |                                   |                        |  |                        |   |                        |   |                        |   |                        |
| 25 | Rents Received.....                  | 0.1                               | 0.1                    | 0.4  | 0.2                    | 1.0   | 0.3                    | 1.2   | 0.4                    | 1.2   | 0.3                    |
| 26 | Bond Interest Received.....          | —                                 | —                      | —  | —                      | 0.1   | —                      | 0.1   | —                      | 0.2   | —                      |
| 27 | Mortgage Interest Received.....      | —                                 | —                      | —  | —                      | —   | —                      | —   | —                      | —   | —                      |
| 28 | Foreign Dividends Received.....      | —                                 | —                      | —  | —                      | —   | —                      | —   | —                      | —   | —                      |
| 29 | Canadian Dividends Received.....     | —                                 | —                      | —  | —                      | 0.2   | —                      | 0.1   | —                      | 0.5   | 0.1                    |
| 30 | Rents Paid.....                      | 2.3                               | 1.7                    | 3.2  | 1.4                    | 7.3   | 2.3                    | 5.7   | 1.5                    | 5.9   | 0.8                    |
| 31 | Bond Interest Paid.....              | —                                 | —                      | —  | —                      | 0.1   | —                      | 0.1   | 0.1                    | 0.5   | 0.1                    |
| 32 | Mortgage Interest Paid.....          | —                                 | —                      | 0.1  | 0.1                    | 0.3   | 0.1                    | 0.4   | 0.1                    | 0.5   | 0.2                    |
| 33 | Charitable Donations.....            | —                                 | —                      | 0.1  | —                      | 0.3   | —                      | 0.5   | —                      | 0.7   | —                      |
| 34 | Pension Contributions.....           | —                                 | —                      | 0.1  | —                      | 0.4   | 0.1                    | 0.8   | 0.1                    | 1.6   | 0.2                    |
| 35 | Group Insurance Contributions....    | —                                 | —                      | 0.1  | 0.1                    | 0.6   | 0.1                    | 0.7   | 0.2                    | 1.2   | 0.2                    |
| 36 | Capital Cost Allowance.....          | 2.2                               | 1.0                    | 4.9  | 1.5                    | 14.5  | 2.9                    | 16.4  | 2.2                    | 20.9  | 2.7                    |
| 37 | Depletion Charged.....               | —                                 | —                      | —  | —                      | 0.1   | —                      | 0.4   | 0.1                    | 0.2   | —                      |
| 38 | Write-off Mine & Oil Development..   | —                                 | —                      | —  | —                      | —   | —                      | —   | —                      | —   | —                      |
| 39 | Cash Dividends Charged.....          | 0.3                               | 0.1                    | 0.6  | 0.1                    | 3.8   | 0.1                    | 3.8   | 0.2                    | 9.0   | 0.3                    |
| 40 | Stock Dividends Charged.....         | —                                 | —                      | —  | —                      | 0.4   | —                      | 0.4   | 0.1                    | 1.3   | 0.2                    |
| 41 | Capital Expenditures.....            | 2.9                               | 1.7                    | 7.5  | 3.2                    | 21.5  | 7.5                    | 25.3  | 6.8                    | 34.4  | 7.8                    |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.



TABLE 5A—(Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Manufacturing Companies  
by Size of Total Assets

1955 TAXATION YEAR—CANADA

(All money figures in millions of dollars)

| Total Assets<br>\$1,000,000<br>under<br>\$5,000,000 |                        | Total Assets<br>\$5,000,000<br>under<br>\$10,000,000 |                        | Total Assets<br>\$10,000,000<br>under<br>\$25,000,000 |                        | Total Assets<br>\$25,000,000<br>under<br>\$100,000,000 |                        | Total Assets<br>\$100,000,000<br>and<br>over |                        | Total<br>Profit<br>Com-<br>panies | Total<br>Loss<br>Com-<br>panies | Total<br>All<br>Com-<br>panies |    |
|---|------------------------|--|------------------------|---|------------------------|--|------------------------|--|------------------------|-----------------------------------|---------------------------------|--------------------------------|----|
| Profit<br>Com-<br>panies                            | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                             | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                              | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                               | Loss<br>Com-<br>panies | Profit<br>Com-<br>panies                     | Loss<br>Com-<br>panies |                                   |                                 |                                |    |
| 1,062   | 189                    | 187  | 36                     | 132   | 11                     | 94   | 11                     | 25   | (a)                    | 10,057                            | 3,652                           | 13,709                         | 1  |
| \$ 132.6  | \$ 8.5                 | \$ 60.8  | \$ 11.7                | \$ 92.3   | \$ 2.2                 | \$ 168.7   | \$ 9.5                 | \$ 136.9                                     | \$ —                   | \$ 699.5                          | \$ 47.4                         | \$ 746.9                       | 2  |
| 30.8  | 1.2                    | 14.9   | 2.8                    | 46.4  | —                      | 79.2   | 0.5                    | 142.4  | —                      | 333.2                             | 8.2                             | 341.4                          | 3  |
| 62.0  | 8.6                    | 19.9   | 1.7                    | 41.7  | 0.1                    | 95.4   | 4.0                    | 180.0  | —                      | 441.6                             | 21.9                            | 463.5                          | 4  |
| 362.1   | 47.3                   | 159.9  | 21.4                   | 234.2   | 11.6                   | 384.2  | 27.1                   | 353.9  | —                      | 1,876.1                           | 182.9                           | 2,059.0                        | 5  |
| 515.7   | 82.0                   | 294.9  | 52.8                   | 456.3   | 36.9                   | 910.5  | 80.4                   | 835.8  | —                      | 3,438.1                           | 358.2                           | 3,796.3                        | 6  |
| 45.8  | 10.1                   | 24.5   | 7.0                    | 70.6  | 2.3                    | 216.7  | 24.6                   | 233.3  | —                      | 623.1                             | 53.8                            | 676.9                          | 7  |
| 957.8   | 194.3                  | 570.3  | 131.2                  | 967.8   | 78.4                   | 2,322.7  | 298.9                  | 3,062.9                                      | —                      | 8,575.7                           | 906.1                           | 9,481.8                        | 8  |
| 118.5   | 19.7                   | 105.3  | 22.1                   | 142.4   | 16.8                   | 380.4  | 92.7                   | 518.9  | —                      | 1,313.3                           | 163.0                           | 1,476.3                        | 9  |
| 58.4  | 11.0                   | 29.5   | 5.2                    | 34.8  | 4.2                    | 63.8   | 9.8                    | 86.9   | —                      | 359.4                             | 60.0                            | 419.4                          | 10 |
| 2,283.8   | 382.7                  | 1,280.1  | 256.0                  | 2,086.5   | 152.7                  | 4,621.6  | 547.6                  | 5,551.0                                      | —                      | 17,660.2                          | 1,801.5                         | 19,461.7                       | 11 |
| 126.9   | 42.8                   | 50.8   | 19.2                   | 70.3  | 13.6                   | 64.1   | 13.7                   | 41.2   | —                      | 527.6                             | 157.9                           | 685.5                          | 12 |
| 190.8   | 34.6                   | 86.2   | 15.2                   | 140.6   | 7.9                    | 285.2  | 25.9                   | 277.4  | —                      | 1,232.2                           | 156.0                           | 1,388.2                        | 13 |
| 71.3  | 1.4                    | 34.4   | 1.2                    | 61.9  | 0.6                    | 161.0  | 1.9                    | 233.8  | —                      | 605.6                             | 7.6                             | 613.2                          | 14 |
| 159.3   | 59.8                   | 126.5  | 17.7                   | 191.6   | 49.6                   | 452.2  | 40.0                   | 268.0  | —                      | 1,354.3                           | 240.0                           | 1,594.3                        | 15 |
| 44.3  | 11.5                   | 3.7  | 4.4                    | 11.4  | 4.5                    | 21.1   | 2.8                    | 1.9  | —                      | 120.9                             | 41.2                            | 162.1                          | 16 |
| 54.8  | 28.1                   | 77.9   | 20.1                   | 124.0   | 4.7                    | 367.4  | 85.5                   | 687.5  | —                      | 1,343.0                           | 157.7                           | 1,500.7                        | 17 |
| 512.9   | 81.5                   | 293.1  | 66.7                   | 528.4   | 35.6                   | 1,257.9  | 124.4                  | 1,574.7                                      | —                      | 4,498.4                           | 384.8                           | 4,883.2                        | 18 |
| 373.3   | 84.6                   | 215.7  | 51.1                   | 321.1   | 33.4                   | 735.7  | 170.2                  | 893.8  | —                      | 2,876.5                           | 475.9                           | 3,352.4                        | 19 |
| 767.2   | 61.1                   | 396.7  | 64.4                   | 638.5   | 12.7                   | 1,278.2  | 83.2                   | 1,572.5                                      | —                      | 5,149.6                           | 272.5                           | 5,422.1                        | 20 |
| 17.0  | 22.7                   | 5.0  | 4.0                    | 1.3   | 10.0                   | 1.2  | —                      | —  | —                      | 47.9                              | 92.1                            | 140.0                          | 21 |
| 2,283.8   | 382.7                  | 1,280.1  | 256.0                  | 2,086.5   | 152.7                  | 4,621.6  | 547.6                  | 5,551.0                                      | —                      | 17,660.2                          | 1,801.5                         | 19,461.7                       | 22 |
| 2,846.2   | 341.3                  | 1,295.2  | 165.7                  | 2,195.8   | 106.8                  | 4,467.6  | 242.6                  | 4,556.0                                      | —                      | 18,392.0                          | 1,413.2                         | 19,805.2                       | 23 |
| 239.4   | 13.9                   | 110.6  | 6.0                    | 190.5   | 3.2                    | 423.0  | 4.1                    | 406.3  | —                      | 1,532.6                           | 63.4                            | 1,469.2                        | 24 |
| 2.7   | 0.4                    | 2.7  | 0.4                    | 2.3   | —                      | 3.0  | 0.3                    | 6.8  | —                      | 21.4                              | 2.4                             | 23.8                           | 25 |
| 0.6   | —                      | 0.4  | 0.2                    | 1.0   | —                      | 1.7  | —                      | 3.8  | —                      | 8.0                               | 0.3                             | 8.3                            | 26 |
| 0.1   | —                      | —  | —                      | —   | —                      | —  | 0.1                    | 0.2  | —                      | 0.5                               | 0.2                             | 0.7                            | 27 |
| 0.8   | —                      | 0.1  | 0.1                    | 0.3   | —                      | 0.5  | 0.2                    | 28.0   | —                      | 29.7                              | 0.4                             | 30.1                           | 28 |
| 5.3   | 0.3                    | 4.0  | 1.1                    | 10.3  | 0.1                    | 15.5   | 2.4                    | 20.5   | —                      | 56.4                              | 4.0                             | 60.4                           | 29 |
| 8.3   | 1.1                    | 3.7  | 0.7                    | 4.7   | 0.4                    | 5.7  | 2.2                    | 12.6   | —                      | 59.4                              | 12.2                            | 71.6                           | 30 |
| 1.9   | 0.8                    | 2.8  | 0.5                    | 5.3   | 0.8                    | 17.2   | 3.0                    | 25.8   | —                      | 53.8                              | 5.2                             | 59.0                           | 31 |
| 1.1   | 0.3                    | 0.1  | 0.1                    | 0.1   | —                      | 0.1  | —                      | 1.0  | —                      | 3.6                               | 0.9                             | 4.5                            | 32 |
| 2.1   | 0.1                    | 0.7  | 0.1                    | 1.7   | 0.1                    | 5.5  | 0.1                    | 3.5  | —                      | 15.1                              | 0.4                             | 15.5                           | 33 |
| 7.1   | 0.4                    | 5.6  | 0.7                    | 8.0   | 0.3                    | 20.5   | 0.6                    | 15.4   | —                      | 59.5                              | 2.3                             | 61.8                           | 34 |
| 3.3   | 0.4                    | 1.7  | 0.2                    | 1.4   | 0.1                    | 3.2  | 0.1                    | 1.0  | —                      | 13.1                              | 1.4                             | 14.5                           | 35 |
| 61.1  | 8.0                    | 36.8   | 5.6                    | 60.6  | 4.6                    | 156.2  | 14.6                   | 234.3  | —                      | 608.0                             | 43.2                            | 651.2                          | 36 |
| 0.7   | —                      | 0.4  | 0.1                    | 1.1   | —                      | 5.1  | 0.7                    | 8.7  | —                      | 16.6                              | 1.0                             | 17.6                           | 37 |
| 0.1   | —                      | —  | —                      | —   | —                      | —  | 0.2                    | 9.1  | —                      | 9.1                               | 0.3                             | 9.4                            | 38 |
| 41.6  | 0.4                    | 22.4   | 1.1                    | 41.9  | 0.5                    | 91.9   | 1.2                    | 130.1  | —                      | 345.4                             | 3.9                             | 349.3                          | 39 |
| 4.0   | —                      | 1.8  | 0.2                    | 0.7   | —                      | 5.2  | —                      | —  | —                      | 13.8                              | 0.6                             | 14.4                           | 40 |
| 94.2  | 25.0                   | 69.9   | 15.2                   | 88.2  | 10.5                   | 196.6  | 67.5                   | 292.9  | —                      | 833.4                             | 145.3                           | 978.7                          | 41 |

Bold italic figures denote deficit in Item 21 and loss in Item 24.  
Money figures may not add to total due to rounding.

(a) Grouped elsewhere to conceal identity.



TABLE 6

**Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
by Income Classes**

**1955 TAXATION YEAR — CANADA**

(All money figures in millions of dollars)

|    |   | Under<br>\$1,000 | \$5,000<br>under<br>\$10,000 | \$10,000<br>under<br>\$25,000 | \$25,000<br>under<br>\$50,000 |
|----|---|------------------|------------------------------|-------------------------------|-------------------------------|
| 1  | Number of Companies.....                | 16,716           | 6,633                        | 10,121                        | 3,054                         |
|    | <b>Assets</b>                           |                  |                              |                               |                               |
| 2  | Cash.....                               | \$ 83.0          | \$ 61.5                      | \$ 162.2                      | 109.4                         |
| 3  | Government Securities.....              | 17.5             | 15.5                         | 53.6                          | 33.0                          |
| 4  | Other Securities.....                   | 252.7            | 155.4                        | 325.1                         | 180.5                         |
| 5  | Receivables.....                        | 329.2            | 217.9                        | 645.7                         | 370.9                         |
| 6  | Inventories.....                        | 309.4            | 196.2                        | 540.6                         | 353.8                         |
| 7  | Land.....                               | 82.7             | 43.1                         | 126.0                         | 62.8                          |
| 8  | Buildings and Equipment.....            | 658.3            | 410.4                        | 1,025.9                       | 584.7                         |
| 9  | Investment in Affiliated Companies..... | 204.5            | 97.6                         | 207.3                         | 195.5                         |
| 10 | Other Assets.....                       | 121.3            | 65.8                         | 141.2                         | 64.4                          |
| 11 | Total.....                              | 2,058.6          | 1,263.4                      | 3,227.5                       | 1,955.0                       |
|    | <b>Liabilities and Capital</b>          |                  |                              |                               |                               |
| 12 | Bank Loans.....                         | 189.9            | 122.1                        | 346.0                         | 174.4                         |
| 13 | Payables.....                           | 263.9            | 158.8                        | 429.5                         | 247.2                         |
| 14 | Tax Liabilities.....                    | 10.0             | 11.7                         | 37.0                          | 30.1                          |
| 15 | Other Liabilities.....                  | 248.9            | 138.1                        | 329.5                         | 210.1                         |
| 16 | Mortgage Debt.....                      | 99.3             | 62.5                         | 157.2                         | 50.6                          |
| 17 | Other Funded Debt.....                  | 76.8             | 62.7                         | 138.3                         | 70.9                          |
| 18 | Depreciation Reserves.....              | 250.4            | 169.5                        | 430.4                         | 279.5                         |
| 19 | Capital Stock.....                      | 619.2            | 291.9                        | 630.8                         | 390.4                         |
| 20 | Surplus.....                            | 349.4            | 266.5                        | 749.3                         | 515.9                         |
| 21 | Less <i>Deficit</i> .....               | <b>49.2</b>      | <b>20.4</b>                  | <b>20.6</b>                   | <b>14.2</b>                   |
| 22 | Total.....                              | 2,058.6          | 1,263.4                      | 3,227.5                       | 1,955.0                       |
| 23 | Gross Sales or Revenue.....             | 2,340.4          | 1,588.4                      | 4,487.3                       | 2,698.9                       |
| 24 | Current Year Profit.....                | 32.3             | 47.9                         | 166.5                         | 107.4                         |
|    | <b>Selected Revenues and Charges</b>    |                  |                              |                               |                               |
| 25 | Rents Received.....                     | 27.5             | 18.3                         | 40.2                          | 15.8                          |
| 26 | Bond Interest Received.....             | 0.5              | 0.6                          | 1.7                           | 1.0                           |
| 27 | Mortgage Interest Received.....         | 0.5              | 0.4                          | 0.9                           | 0.9                           |
| 28 | Foreign Dividends Received.....         | 0.6              | 0.3                          | 1.0                           | 0.8                           |
| 29 | Canadian Dividends Received.....        | 15.3             | 8.9                          | 12.6                          | 13.0                          |
| 30 | Rents Paid.....                         | 27.8             | 15.4                         | 32.3                          | 18.6                          |
| 31 | Bond Interest Paid.....                 | 1.5              | 1.0                          | 2.9                           | 1.7                           |
| 32 | Mortgage Interest Paid.....             | 3.8              | 2.3                          | 5.7                           | 1.7                           |
| 33 | Charitable Donations.....               | 0.5              | 0.5                          | 1.8                           | 1.4                           |
| 34 | Pension Contributions.....              | 1.1              | 0.9                          | 3.0                           | 3.8                           |
| 35 | Group Insurance Contributions.....      | 1.0              | 0.7                          | 2.2                           | 1.5                           |
| 36 | Capital Cost Allowance.....             | 49.1             | 32.4                         | 87.9                          | 45.4                          |
| 37 | Depletion Charged.....                  | 0.5              | 0.2                          | 2.8                           | 0.9                           |
| 38 | Write-off Mine and Oil Development..... | 0.1              | —                            | 1.1                           | 0.4                           |
| 39 | Cash Dividends Charged.....             | 13.8             | 10.6                         | 26.7                          | 19.1                          |
| 40 | Stock Dividends Charged.....            | 1.4              | 1.4                          | 1.6                           | 2.6                           |
| 41 | Capital Expenditures.....               | 85.8             | 51.6                         | 142.2                         | 76.2                          |

Bold italic figures denote deficit.

Money figures may not add to total due to rounding.

TABLE 6 — (Concluded)

Condensed Balance Sheets and Selected Revenues and Charges of Fully Tabulated Profit Companies  
by Income Classes

## 1955 TAXATION YEAR — CANADA

(All money figures in millions of dollars)

| \$50,000<br>under<br>\$100,000 | \$100,000<br>under<br>\$250,000 | \$250,000<br>under<br>\$500,000 | \$500,000<br>under<br>\$1,000,000 | \$1,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>and<br>over | Total<br>Profit<br>Companies |    |
|--------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------|----------------------------|------------------------------|----|
| 1,864                          | 1,479                           | 594                             | 335                               | 287                                 | 75                         | 41,158                       | 1  |
| \$ 113.4                       | \$ 172.4                        | \$ 137.4                        | \$ 125.0                          | \$ 358.1                            | \$ 396.6                   | \$ 1,719.1                   | 2  |
| 35.5                           | 116.4                           | 137.5                           | 198.5                             | 229.1                               | 323.0                      | 1,159.5                      | 3  |
| 312.5                          | 372.8                           | 370.7                           | 433.4                             | 586.0                               | 278.3                      | 3,267.3                      | 4  |
| 440.7                          | 541.8                           | 429.0                           | 417.7                             | 813.2                               | 1,402.2                    | 5,608.3                      | 5  |
| 327.4                          | 552.2                           | 441.1                           | 574.6                             | 1,138.1                             | 1,319.1                    | 5,752.5                      | 6  |
| 77.6                           | 144.7                           | 126.0                           | 121.2                             | 334.6                               | 642.8                      | 1,761.6                      | 7  |
| 730.3                          | 1,148.1                         | 939.4                           | 1,153.2                           | 3,445.7                             | 7,460.0                    | 17,555.9                     | 8  |
| 248.4                          | 467.1                           | 182.9                           | 616.3                             | 1,314.2                             | 1,231.2                    | 4,765.0                      | 9  |
| 80.2                           | 70.8                            | 53.8                            | 112.1                             | 130.3                               | 144.3                      | 984.0                        | 10 |
| 2,365.9                        | 3,586.3                         | 2,817.7                         | 3,752.0                           | 8,349.2                             | 13,197.5                   | 42,573.2                     | 11 |
| 177.7                          | 198.8                           | 169.8                           | 196.0                             | 159.7                               | 243.3                      | 1,977.7                      | 12 |
| 252.7                          | 361.6                           | 327.4                           | 356.6                             | 835.2                               | 659.7                      | 3,892.4                      | 13 |
| 37.3                           | 73.9                            | 61.6                            | 73.5                              | 210.2                               | 461.4                      | 1,006.7                      | 14 |
| 290.7                          | 353.4                           | 339.2                           | 586.9                             | 717.0                               | 784.0                      | 3,997.9                      | 15 |
| 52.5                           | 49.0                            | 25.4                            | 11.7                              | 19.4                                | 9.3                        | 536.9                        | 16 |
| 144.9                          | 306.2                           | 272.0                           | 472.5                             | 871.9                               | 2,101.8                    | 4,518.2                      | 17 |
| 354.2                          | 589.7                           | 481.7                           | 564.6                             | 1,610.3                             | 3,314.1                    | 8,044.5                      | 18 |
| 504.3                          | 652.1                           | 400.5                           | 651.1                             | 1,574.4                             | 2,436.6                    | 8,151.3                      | 19 |
| 564.0                          | 1,009.2                         | 747.4                           | 839.0                             | 2,352.4                             | 3,197.1                    | 10,590.0                     | 20 |
| <i>12.3</i>                    | <i>7.6</i>                      | <i>7.3</i>                      | —                                 | <i>1.2</i>                          | <i>9.8</i>                 | <i>142.6</i>                 | 21 |
| 2,365.9                        | 3,586.3                         | 2,817.7                         | 3,752.0                           | 8,349.2                             | 13,197.5                   | 42,573.2                     | 22 |
| 2,737.3                        | 3,678.5                         | 3,093.7                         | 2,591.5                           | 6,619.4                             | 8,921.0                    | 38,756.3                     | 23 |
| 130.0                          | 229.8                           | 208.6                           | 229.7                             | 613.4                               | 1,004.4                    | 2,769.9                      | 24 |
| 18.6                           | 12.0                            | 6.9                             | 7.0                               | 18.1                                | 8.6                        | 173.0                        | 25 |
| 1.6                            | 4.2                             | 5.7                             | 8.0                               | 8.3                                 | 11.1                       | 42.9                         | 26 |
| 0.9                            | 2.9                             | 6.8                             | 7.1                               | 14.1                                | 0.3                        | 35.0                         | 27 |
| 1.0                            | 3.4                             | 0.9                             | 22.0                              | 138.8                               | 26.5                       | 195.3                        | 28 |
| 12.9                           | 11.6                            | 14.6                            | 27.2                              | 85.7                                | 72.4                       | 274.2                        | 29 |
| 15.1                           | 16.6                            | 10.2                            | 9.9                               | 25.3                                | 29.1                       | 200.2                        | 30 |
| 4.1                            | 9.8                             | 9.0                             | 16.6                              | 34.4                                | 70.3                       | 151.3                        | 31 |
| 1.7                            | 1.5                             | 0.9                             | 0.4                               | 0.6                                 | 1.0                        | 19.8                         | 32 |
| 1.6                            | 2.4                             | 1.7                             | 1.9                               | 5.7                                 | 8.9                        | 26.3                         | 33 |
| 3.5                            | 6.6                             | 7.8                             | 9.0                               | 31.9                                | 58.9                       | 126.4                        | 34 |
| 1.7                            | 2.5                             | 1.6                             | 1.9                               | 4.1                                 | 2.2                        | 19.4                         | 35 |
| 53.7                           | 83.4                            | 59.7                            | 81.9                              | 214.1                               | 477.3                      | 1,184.9                      | 36 |
| 1.2                            | 4.5                             | 5.0                             | 3.4                               | 18.2                                | 71.1                       | 107.7                        | 37 |
| 0.3                            | 1.2                             | 1.5                             | 0.2                               | 1.8                                 | 9.3                        | 15.7                         | 38 |
| 26.4                           | 51.0                            | 49.2                            | 110.4                             | 320.1                               | 393.4                      | 1,020.6                      | 39 |
| 2.8                            | 2.9                             | 3.1                             | 3.4                               | 7.7                                 | —                          | 26.9                         | 40 |
| 93.1                           | 161.8                           | 97.2                            | 121.7                             | 332.2                               | 682.7                      | 1,844.6                      | 41 |

Bold italic figures denote deficit.

Money figures may not add to total due to rounding.

**HISTORICAL TABLES 1 AND 1A**  
**Yearly Record of All Taxable Corporations**  
**I Taxation Years 1944-1955**

(All money figures in millions of dollars)

| Tax<br>Year | COMPANIES REPORTING A PROFIT |                           |   |  |                          | COMPANIES<br>REPORTING<br>A LOSS |                         |   | ALL COMPANIES             |  |
|-------------|------------------------------|---------------------------|---|--|--------------------------|----------------------------------|-------------------------|---|---------------------------|--|
|             | Number<br>of<br>Companies    | Current<br>Year<br>Profit | Less<br>Prior<br>Year<br>Loss<br>Deducted | Taxable<br>Income<br>(Column 3<br>Minus 4) | Total<br>Tax<br>Declared | Number<br>of<br>Companies        | Current<br>Year<br>Loss | Loss<br>Deducted<br>From<br>Prior<br>Year<br>Profit | Number<br>of<br>Companies | Total<br>Current<br>Year<br>Profits<br>Less<br>Losses<br>(Column 3<br>Minus 8)<br>(11) |
| (1)         | (2)                          | (3)                       | (4)                                       | (5)  | (6)                      | (7)                              | (8)                     | (9)   | (10)                      | (11)   |
| 1944        | 20,023                       | \$1,194.1                 | \$ 2.8                                    | \$1,191.3                                  | \$ 674.9*                | 7,709                            | \$ 37.9                 | \$ 0.7  | 27,732                    | \$1,156.2  |
| 1945        | 21,331                       | 1,198.8                   | 2.8                                       | 1,196.0                                    | 673.3*                   | 8,601                            | 38.7                    | 1.6   | 29,932                    | 1,160.1  |
| 1946        | 23,563                       | 1,393.0                   | 5.6                                       | 1,387.4                                    | 666.6*                   | 9,742                            | 59.4                    | 5.0   | 33,305                    | 1,333.6  |
| 1947        | 27,272                       | 1,776.5                   | 11.1                                      | 1,765.4                                    | 652.2*                   | 12,804                           | 72.9                    | 3.1   | 40,076                    | 1,703.6  |
| 1948        | 27,997                       | 1,945.9                   | 14.0                                      | 1,931.9                                    | 588.1*                   | 16,323                           | 91.6                    | 3.4   | 44,320                    | 1,854.3  |
| 1949        | 28,570                       | 1,864.6                   | 16.7                                      | 1,847.9                                    | 572.0                    | 17,991                           | 109.9                   | 4.8   | 46,561                    | 1,754.7  |
| 1950        | 31,239                       | 2,359.1                   | 24.9                                      | 2,334.2                                    | 760.0                    | 18,336                           | 102.5                   | 2.9   | 49,575                    | 2,256.6  |
| 1951        | 33,720                       | 2,795.3                   | 38.4                                      | 2,756.9                                    | 1,164.1                  | 19,276                           | 119.2                   | 12.3  | 52,996                    | 2,676.1  |
| 1952        | 35,228                       | 2,653.9                   | 36.3                                      | 2,617.6                                    | 1,238.9†                 | 20,368                           | 147.4                   | 17.1  | 55,596                    | 2,506.5  |
| 1953        | 37,545                       | 2,666.0                   | 39.9                                      | 2,626.1                                    | 1,161.2†                 | 22,869                           | 184.6                   | 20.7  | 60,414                    | 2,481.4  |
| 1954        | 39,152                       | 2,423.4                   | 44.9                                      | 2,378.5                                    | 1,020.7†                 | 26,417                           | 291.8                   | 22.9  | 65,569                    | 2,131.6  |
| 1955        | 44,774                       | 2,943.0                   | 74.5                                      | 2,868.5                                    | 1,192.5†                 | 26,886                           | 241.6                   | 12.7  | 71,660                    | 2,701.4  |

**1A Calendar Years 1944-1954**

(All money figures in millions of dollars)

| Calen-<br>dar<br>Year<br>(1) | (2) | (3)       | (4)    | (5)       | (6)       | (7) | (8)     | (9)    | (10) | (11)      |
|------------------------------|-----|-----------|--------|-----------|-----------|-----|---------|--------|------|-----------|
| 1944                         |     | \$1,215.3 | \$ 2.6 | \$1,212.7 | \$ 687.4* |     | \$ 37.1 | \$ 0.8 |      | \$1,178.2 |
| 1945                         |     | 1,211.6   | 3.0    | 1,208.6   | 675.8*    |     | 40.8    | 1.7    |      | 1,170.8   |
| 1946                         |     | 1,436.2   | 6.4    | 1,429.8   | 657.5*    |     | 60.4    | 5.0    |      | 1,375.8   |
| 1947                         |     | 1,794.4   | 11.5   | 1,782.9   | 631.2     |     | 76.0    | 3.2    |      | 1,718.4   |
| 1948                         |     | 1,946.5   | 15.1   | 1,931.4   | 568.0     |     | 97.0    | 3.9    |      | 1,849.5   |
| 1949                         |     | 1,865.1   | 16.7   | 1,848.4   | 586.6     |     | 115.8   | 4.5    |      | 1,749.3   |
| 1950                         |     | 2,456.1   | 27.2   | 2,428.9   | 782.5     |     | 97.3    | 4.4    |      | 2,358.8   |
| 1951                         |     | 2,752.4   | 37.8   | 2,714.6   | 1,179.3   |     | 131.5   | 14.0   |      | 2,620.9   |
| 1952                         |     | 2,687.1   | 37.2   | 2,649.9   | 1,271.6†  |     | 153.6   | 17.7   |      | 2,533.5   |
| 1953                         |     | 2,656.3   | 41.0   | 2,615.3   | 1,137.8†  |     | 198.4   | 20.4   |      | 2,457.9   |
| 1954                         |     | 2,443.3   | 47.9   | 2,395.4   | 1,021.5†  |     | 295.9   | 21.7   |      | 2,147.4   |

\*Includes Excess Profits Tax.

†Includes Old Age Security Tax.























